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56TH CONGRESS, 2d Session. } HOUSE OF REPRESENTATIVES. { DOCUMENT No. 2.

ANNUAL REPORTS

OF THE

WAR DEPARTMENT

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FOR THE

FISCAL YEAR ENDED JUNE 30, 1900.

REPORT OF THE

MILITARY GOVERNOR OF THE PHILIPPINE ISLANDS

ON CIVIL AFFAIRS.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1900.

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OF THE

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FOR THE

FISCAL YEAR ENDED JUNE 30, 1900.

Hist.
Philippine Islands. (1899-1900)

REPORT OF THE

MILITARY GOVERNOR OF THE PHILIPPINE ISLANDS

ON CIVIL AFFAIRS.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1900.

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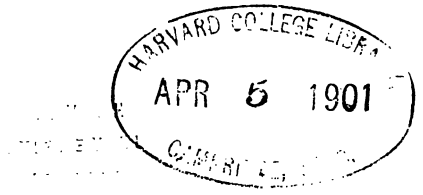

Chas. Moore

Washington D.C.

ARRANGEMENT OF THE ANNUAL REPORTS OF THE WAR DEPARTMENT FOR THE YEAR ENDING JUNE 30, 1900,

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VOLUME I. Parts 1–13.—Report of the Secretary of War and all other reports except those of the Chief of Engineers and the Chief of Ordnance.

VOLUME II. Parts 1–8.—Report of the Chief of Engineers.

VOLUME III. Report of the Chief of Ordnance.

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Secretary of War.
Board of Ordnance and Fortification.
Commissioners of National Military Parks:
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  Gettysburg.
  Shiloh.
  Vicksburg.
United States Military Academy, West Point, N. Y.:
  Board of Visitors.
  Superintendent.
Soldiers' Home, District of Columbia:
  Board of Commissioners.
  Inspector-General, United States Army.
National Home for Disabled Volunteer Soldiers.

Part 2.—Reports of Bureau Chiefs:

Adjutant-General.
Inspector-General.
Judge-Advocate-General.
Quartermaster-General.
Acting Commissary-General of Subsistence.
Surgeon-General.
Paymaster-General.
Chief Signal Officer.
Record and Pension Office.

Part 3.—Report of the Lieutenant-General Commanding the Army and Department Commanders:

Lieutenant-General.
Adjutant-General.
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Department of the East.
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Department of Texas.
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Department of Alaska.
Division of Cuba:
Department of Matanzas and Santa Clara.
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Department of Santiago and Puerto Principe.
Department of Porto Rico.
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Cavalry and Light Artillery School.

Part 4.—Report of the Lieutenant-General Commanding the Army and Department Commanders—Continued.

Department of Habana and military governor city of Habana.
Division of the Philippines (Major-General Otis).

Part 5.—Report of the Lieutenant-General Commanding the Army and Department Commanders—Continued.

Division of the Philippines (Major-General MacArthur).
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Department of Visayas.
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Part 6.—Report of the Lieutenant-General Commanding the Army—Continued.

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Part 7.—Report of the Lieutenant-General Commanding the Army—Continued.

Military operations in the Philippine Islands—Continued.

Part 8.—Report of the Lieutenant-General Commanding the Army—Continued.

Military operations in the Philippine Islands—Continued.

Part 9.—Report of the Lieutenant-General Commanding the Army—Continued.

Military operations in China.

Part 10.—Report of the Military Governor of the Philippine Islands, on civil affairs.

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APPENDIX AA.

OFFICE OF THE SECRETARY TO THE
UNITED STATES MILITARY GOVERNOR
IN THE PHILIPPINES,
Manila, P. I., September 26, 1900.

To the U. S. MILITARY GOVERNOR IN THE PHILIPPINES.

SIR: In obedience to instructions, I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1900:

The reorganization of the secretaryship of the military government was effected by General Orders, No. 64, current series, of the military governor's office. Under the terms of this order the office became, in all respects, one of record, charged with issuing all orders, general or special, of the major-general commanding in his capacity as military governor, and with the conduct of correspondence relating to civil affairs. Through it is exercised the supervision and control of the military governor over the following enumerated departments of civil administration:

1. Judicial department.
2. The general customs and internal-revenue services, with their several provincial and local dependencies.
3. Postal department.
4. Office of the captain of the port of Manila and its several branches.
5. Treasury department.
6. Auditor's department.
7. Municipal governments.
8. Public instruction.
9. Department of public works, including works of the port of Manila.
10. Office of patents, copyrights, and trade-marks.
11. Mining bureau.
12. Forestry bureau.
13. Department of island prisons.

In addition, the nautical school of the Philippine Islands and the boards of officers on claims and conference with the Spanish board of liquidation were likewise required to report to this office.

The increased work resulting from this reorganization necessitated an increase in the clerical force of the office, which now numbers 6 civilians and 19 detailed enlisted men, including 1 chief clerk, 5 stenographers, 3 interpreters and translators, 9 clerks, and 1 representative of the secret service.

On August 1 last the system theretofore in force of keeping records in books was abandoned and the card system instituted in its stead. It promises, when better understood, to abridge the work and to afford a much more ready access to the archives of this office, which have already become very voluminous.

What I have said above relates to the work of the secretary's office proper, and no reference is made to a force of 14 native clerks who

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total receipts from all sources for 1897, all under Spanish rule; only 18 per cent less than the average yearly revenues for the islands from all sources of income for the eight years in the period 1890–1897.

If the average of the past six months, including August, 1900, should be maintained the result will be an annual income from customs more than three times the receipts therefrom in the Spanish year 1897, the highest mark reached under that administration, and nearly four times as great as the average customs receipts for the last eight years of that rule; 25 per cent greater than the average annual income of the islands from all sources for the years 1890–1897, inclusive, under Spanish rule, and but 9.6 per cent less than the entire revenues for the year 1896, which were the highest for that period, and which amounted to 18,664,588.31 pesos.

The total cost of the collection of customs receipts for the fiscal year ending June 30, 1900, was less than 2 per cent of the receipts. The smallness of this rate is largely due, of course, to the employment in the customs service in many cases of officers and enlisted men, whose pay is not included in the estimate thereof and can not, therefore, be expected to be maintained in the future as these give way to civilian employees exclusively.

Every effort has been made to keep abreast of the volume of business which has marked the administration of the customs from the opening of the ports, and at Manila, where the pressure is greatest, the available wharfage since American occupation has been increased over 40 per cent and the trackage for the carrying of goods between the wharves and the godowns or storehouses by more than 30 per cent. Three large godowns have been erected during the past year, and a new building, giving needed increase in office accommodations, is in course of construction. By the additions that have been made the superficial area for storing and handling merchandise has been increased more than 70 per cent. Arrangements have been perfected for the lighting of the entire custom-house property by acetylene, that work at night may be carried on advantageously when necessary. Notwithstanding these improvements, additional facilities for the prompt and efficient handling of the constantly increasing business will be required in the near future, and prudence would suggest the acquirement by the Government of title to land in the immediate vicinity of the custom-house for future use. At the other ports of entry the capacity of the structures in use is sufficient for the present volume of business, but these are leased by the Government, and it would be wise policy for the Government to acquire ground at these ports before prices advance upon which suitable buildings can be eventually constructed.

The present customs tariff and regulations in force in the archipelago are based upon the Spanish regulations in existence at the time of American occupation. The history of their adoption by the United States and the modifications that were made at the time have been stated in the report of the collector of customs, which was made an exhibit to the last annual report of the military governor, and but few changes have been made in them since the publication of this report.

The tariff as now constituted possesses, in addition to substantial objections to the rates of duties imposed, formal ones due to the manner in which these are expressed and required to be computed. Each item of import is subject to a fixed duty under the existing schedules, but this consists in some instances of as many as six component parts,

separately expressed, all of which must, in such cases, be calculated before the total duty can be ascertained. This is due to the Spanish Government having, in adding to the duties from time to time, kept the original and the additional charges separate and distinct, rather than proceeding by substitution and amendment. Among the charges thus added were two, established respectively in the years 1896 and 1897, and consisting of 2 per cent and 6 per cent so-called "ad valorem" charges. These were determined not by appraisement or ascertainment of the real value of the importation, but by a table of arbitrary values originally established for Spain and extended to the archipelago in August, 1896. The principal change in the American regulations, so far as the form of the tariff is concerned, has been the consolidation of these 2 per cent and 6 per cent "ad valorem" charges into one of 8 per cent.

It will thus be seen that, notwithstanding this so-called "ad valorem" charge, the present tariff is wholly specific, and that for every dutiable article the customs dues are fixed and determined irrespective of the real value of the importation.

The board of officers appointed by General Orders, No. 80, current series, this office, under the direction of the War Department, to revise the United States provisional customs tariff and regulations in the Philippine Islands, submitted to you early in its session a recommendation that the various component charges constituting the existing duties be reduced to one specific charge in each instance, and that the duties so consolidated be published for immediate application. This was ordered done that unnecessary labor and possible error might be avoided during the continuance of the present tariff. The duties thus consolidated have been published for the convenience of importers and the guidance of the customs officials.

The board of officers above referred to completed its work on August 25, 1900, submitting a proposed revision of existing tariff, and this, in accordance with instructions from the War Department, was, on August 29, 1900, transmitted to the United States Philippine Commission for its consideration. A copy is attached to this report.

In the revision thus proposed and recommended specific duties have been fixed in almost every case. The reasons advanced by the board for this are the difficulties and confusion that would probably attend the unavoidable mistakes of importers in changing to an ad valorem system when the commerce of the islands has been built up under a system of specific duties. This objection, considered with the opportunities for fraud afforded by a system of charges based upon consular invoices and the consequent temptation to undervaluation of entries, would, it was felt, outweigh the advantages to be had from the more equitable distribution of charges attainable under an ad valorem system when this can be administered with the earnest and intelligent cooperation of all concerned in the successive steps and processes of importation.

It was concluded that under existing conditions the best results would be obtained from a tariff as largely specific in the duties levied as is possible, the history of customs administration in the Philippines teaching that its inhabitants are not yet prepared to give that support under which only an ad valorem tariff can be successfully applied, and that a change from the system that has controlled in the past to one largely of ad valorem charges would be especially unfortunate at this time. In addition to the radical changes that this would involve in

the methods of importers, material and expensive departures in the administration of customs would be necessitated. A board of competent appraisers would have to be employed, composed of trained and skilled experts, to be paid large salaries, and the clerical force would need to be otherwise materially increased. In favor of the specific tariff in the archipelago are the positive elements of simplicity, economy, directness, and expedition, with the minimum opportunities for avoiding the payment of the prescribed duties, a practice that largely obtained even under the present system prior to American occupation.

As is referred to in the report of this board, it would seem that the United States, at the proceedings resulting in the conclusion of the treaty of peace between it and Spain, announced through its commissioners the purpose to extend to all countries the privileges in the way of the entry of merchandise into the Philippines which the treaty definitely accorded to Spain for the period of ten years from the exchange of its ratifications. In the absence of anything in the instructions to the board communicated by the War Department at variance with this, the board did not consider itself authorized to recommend a tariff which would result in granting exceptional privileges to American importations.

Under the present tariff the duties upon many articles of general consumption, especially in the case of food products, are inordinately high. They were apparently made so in order that Spain, through the differential at the time existing in her favor, might in these lines shut out competing countries. Material reductions have been made in these in the proposed revision, with the result, it is believed, that their adoption would cause the importation of American products in large quantities, to the benefit of the consumer, the raising of the standard of living above that now controlling, and without any material loss, if any, to the Government in the matter of revenues. Agricultural machinery is recommended to be allowed entry free from duty, with the same provision for a limited period in the case of railroad equipments and machinery and structural iron and steel when imported direct by persons or corporations residing or transacting business in the Philippines for their exclusive use.

It is also recommended that the duty be materially reduced upon flour, which even now is chiefly imported from the United States. In this connection attention is called to the report of the collector of customs of the islands and of the chief port of Manila, wherein it is stated that the large quantity of flour imported to the Philippines from Hongkong is almost wholly from America, but is credited to Hongkong because invoiced there, where many of the larger importers have their principal houses, the customs rules requiring that the country in which imported merchandise is invoiced shall be considered the country whence this is imported.

It is believed that the adoption of the proposed revision of tariff charges would directly and immediately benefit the American manufacturer and producer, and that by the free entry of agricultural and railroad machinery, and all other machinery at the low duty recommended therefor, 15 per cent ad valorem, the productiveness of the islands would be so increased with a corresponding change in consumption that these would soon afford a most valuable market for American products. The inhabitants of the archipelago would themselves

receive the greater share of the resulting benefits, and it is not believed that the income of the Government from customs charges would be materially affected.

IMMIGRATION.

The enforcement of the immigration laws is at present in charge of the customs service, which in the last year was charged with the application of these in the case of more than 25,000 Chinese entering and leaving the islands, in addition to a large number of other immigrants of different nationalities. The present facilities are inadequate to the needs of this branch, the required inspection frequently having to be made on board ship. The system is unsatisfactory, and an immigration station is needed where immigrants can be landed and a systematic examination had of them and their belongings. By a moderate outlay Government property at the mouth of the Pasig River could be adapted for this purpose.

The extension of the immigration laws of the United States to the archipelago without substantial exceptions and modifications to meet local conditions has proven of doubtful expediency. Especially is this so with regard to the provisions of the contract-labor law. The situation as existing here does not require the protection which this law was designed to afford to the residents of the United States. It is essential for the mercantile houses of foreign ownership located here that many employees be secured from abroad. This can not be done without employer and employee entering into a contract that is within the letter of and forbidden by the United States law. These employees are essential to the development of commerce, and without them business of all kinds must suffer. They do not come in competition with the native residents, and their exclusion can subserve no beneficial purpose, but may, by its enforcement, seriously retard the growth of business and the development of the islands. The local requirements are so different from those prevalent in America that there is need for a change in the existing immigration regulations of the United States before their application here.

COASTING TRADE.

The administration of the coastwise trade of the islands is given to the customs service, and its regulation provided for by General Orders, No. 69, this office, series of 1899, under which no vessel is permitted to engage in this trade except when licensed in accordance with the provisions thereof, which require in every case the possession of the certificate of protection provided for by tariff circular No. 81, of the War Department, dated Washington, July 8, 1899.

Since the promulgation of the above-mentioned order there have been regularly opened to trade thereunder seventy interior ports, the names of which, together with the dates when they were opened, are given in the report of the collector of customs of the islands.

The first license issued thereunder was at Manila, on January 6, 1900, and between that date and June 30, 1900, there were issued at the various ports of entry of the islands 843 licenses and certificates of protection for vessels having an aggregate tonnage of 50,984.80. Between July 1 and August 14, 1900, the date of the report of the collector of customs of the islands and of the chief port, there were issued at the port of

Manila licenses and certificates of protection to 152 vessels, with an aggregate tonnage of 5,956.80, the number issuing at the other entry ports for this period not having then been reported.

Experience showed that the limitation by General Orders, No. 69, of the right to engage in the coasting trade to vessels holding certificates of protection, which could be issued at ports of entry only, precluded, by the expense and inconvenience of obtaining such, the engaging of many small craft in limited local trade between adjacent ports, which had in the past largely prevailed. Accordingly General Orders, No. 38, current series, of this office, was promulgated, by which boats having less capacity than 15 tons gross burden were permitted, by taking out a special license therein provided for, to ply between an open port and near-by ports within a territory limited in the license issued. While thus enabling this class of boats to engage in this limited trade without obtaining the certificates of protection, this order does not prevent their obtaining such, together with a license of either the first or second class therewith, when so desired.

These provisions have worked satisfactorily, and it is not thought that any change or amendment is required in them until the entire subject shall have received legislative action.

The number of ships now engaged in this trade, while larger than ever before in the history of the islands, is nevertheless inadequate to the present demands, and an increase in their number is to be looked for in the near future.

In the fiscal year ending June 30, 1900, there were 3,346 entrances of vessels in the coastwise trade at the various ports of entry, with a tonnage of 459,075, and clearances of 3,666 vessels, with a tonnage of 480,992.

DEPARTMENT OF INTERNAL REVENUE.

The instructions of the President to the major-general commanding the army of occupation in the Philippines contained among other provisions the following:

> The taxes and duties payable by the inhabitants to the former government become payable to the military occupant unless he sees fit to substitute for them other rates or amounts of contribution for the expenses of the government.

At the time of our occupation the existing system of internal-revenue taxation, the continuance of which was thus sanctioned, recognized the following principal sources of revenue:

1. Industrial tax.
2. The urbana tax.
3. The stamp tax.
4. The cédula tax.
5. The capitation tax on Chinese.
6. The vassalage tax.
7. Discount of 10 per cent on salaries of certain classes of officials.
8. Lottery taxes.
9. Monopoly tax.
10. Provisional and transitory taxes, of which there was a considerable number.

Of these, numbers 6, 7, 8, 9, and 10 have never been enforced by the military government. Numbers 4 and 5, the cédula taxes, were practically abrogated as a source of revenue by orders of the military governor, under the terms of which the cédulas, theretofore divided into

thirteen classes and ranging in cost from 37.50 pesos to 50 cents (there were three additional classes, two "gratis" and one "privileged") were reduced to one class and issued to all alike at the uniform rate of 1 peseta, the amount fixed being the estimated cost of issue. These suppressed sources of internal-revenue taxation produced in normal periods of Spanish rule more than 7,500,000 pesos annually, or nearly one-half of the total receipts from every source, including the customs. The cédula tax alone produced annually about 5,200,000 pesos. The remaining three sources of revenue, to wit, the industrial, urbana, and stamp taxes, producing in times of peace a little over 2,000,000 pesos annually, have been enforced by the military government within territory under firm military occupation, but in the modified form hereinafter indicated.

INDUSTRIAL TAX.

This tax is in its nature an income tax, and reaches all incomes derived from industrial, commercial, or professional pursuits. As to salaries, compensations, and allowances paid directors, managers, superintendents, and higher officials, it exacts 5 per cent, but 2½ per cent is taken from the lower salaries of subordinate employees, and absolute exemption is granted as to all salaries less than 600 pesos per annum. It also comprises the taxes on profits of individuals and corporations engaged in any established business, approximating, as administered, 5 per cent of the net income of such business. There are seven different tariffs prescribed under which industries are classified, and in each tariff there are four ratings based upon populations of towns. The character of the business and its location ascertained, its classification and rating are easily determined. The table of exemptions comprises sixty-two different classes of "industrials" who are exempted from the payment of this tax, the general tendency being to favor the poorer classes, whose compensations are small, also agriculture and mining.

In the internal revenue, the same as in customs duties, the efforts of the government to increase the revenue of the country seem to have been limited mainly to the imposition of surtaxes. The industrial tax carried three of these, one of which, however, was operative in the city of Manila only. Their effect was to raise the industrial tariffs about 27.05 per cent. This first surtax of 10 per cent was collected for the benefit of municipalities; the second, collected only in the city of Manila, was a war tax not imposed until 1896; and the third, a surtax of 5 per cent, was levied for the purpose of paying the costs of collection.

These surtaxes rendered difficult the determination of the amount of tax to which any person or business was subject and furnished complications in administration. This and other considerations led to their abolition, which was effected by General Orders, 53, office of the United States military governor, April 17, 1900.

A further reduction of the industrial tax resulted from the suspension by the military governor of those provisions which required the Government contractors, subcontractors, and lessees to pay one-half of 1 per cent of the total amount of their contracts as a tax. This suspension was based upon the consideration that the tax was merely an expense and not a source of revenue, as the contractor invariably added one-half of 1 per cent to his contract and the Government collected one-half, therefore gaining nothing and being put to the expense of collection.

URBANA TAX.

The second of the taxes enumerated above, the urbana tax, or what is more commonly known as the direct tax on house property, is, like the industrial tax, in its nature an income tax, falling upon incomes derived from buildings and amounting to 5 per cent of 75 per cent of the annual rent therefrom, 25 per cent being allowed for repairs, insurance, and maintenance of property. However, all buildings of a value of less than 266 pesos were exempt from this tax, and in this way the poor were again favored, as there was no other tax applicable to those buildings, and the value of the ordinary native house outside of the larger cities was less than the amount of the exemption.

This tax, like the "industrial," was burdened by surtaxes to the amount of 10 per cent for municipal purposes and 5 per cent for collection, both of which, amounting to an increase over the tariff rates of about 15½ per cent, were suspended in April, 1900, by the military governor.

STAMP TAX.

The stamp tax, continued by the military government, is similar in character to that enforced in the United States, and it is always employed where transfer of funds or of property is made, and the rate in such cases is fixed by the amount of consideration involved. In its application to the judiciary, this tax has the effect of throwing, to a very great degree, the expense of maintaining the courts upon the persons who use them, and here again the poorer classes are favored, they being allowed what in practice amounts to an exemption from this tax when they prosecute or defend as poor persons.

CÉDULAS—CERTIFICATES OF REGISTRATION.

Under the Spanish administration the cédula tax constituted the most productive item of internal taxation, producing annually, with the Chinese capitation tax, more than 5,000,000 pesos (average for eight-year period ending 1897), and exceeding the average annual customs receipts by more than 800,000 pesos. It was much complained of as burdensome and oppressive and presented difficulties in administration and collection. Like the urbana and industrial taxes, it was in the nature of an income tax. The disposition at first was to abolish this tax absolutely, but Spanish laws continued in force made necessary a cédula in some form, and the military government decided for this reason to issue the document at the uniform price of 20 cents each. These documents are now termed "certificates of registration," printed in English, and are issued throughout the islands. It is suggested that this tax may have been too indiscriminately rejected and that its revival at a much reduced rate, solely, however, as a municipal tax, should be considered.

The foregoing makes it apparent that the internal taxes collected by the military government in the Philippine Islands are mainly contributed by large corporations and mercantile firms, the amount paid by smaller concerns being relatively insignificant, and the poorer wage-earner contributing nothing at all except the 1 peseta for the certificate of registration. If we except persons who have arrived in Manila since the American occupation was established, and who are not believed, as a class, to contemplate a permanent residence in the

islands, there is no one complaining of the salary tax, and of the excepted class the total number complaining has not exceeded twenty. Natives of the Philippine Islands who receive income enough to come under the provisions of the industrial tax cheerfully pay their 2½ per cent per annum on salaries received.

The foregoing is believed to be a fair statement of the system of internal revenue applied under American rule. That it is a system in all respects adapted to existing conditions, to be retained without amendment, is by no means asserted; but that it is not justly chargeable with the inequalities and oppressive features so frequently claimed by a certain portion of the public press is perfectly clear. That the military government has, to any considerable extent, assumed the rôle of taxgatherer is to be rejected absolutely.

LAND TAX.

There is the authority of the Official Guide of the Philippines for the statement that only about one-ninth part of the territory of the islands has been brought under cultivation, and the more ample development of agricultural interests is the declared purpose of numerous protecting laws. No land tax has been applied in the Philippines, and in many other respects the agricultural interests have been favored. The laws restricting immigration of Chinese were from time to time relaxed as to certain designated agricultural districts, with exemption from taxation for a specified period for such farm laborers as took advantage thereof. The law of agricultural colonies, extended to the Philippines by royal decree of the 4th of September, 1884, provides special franchises in favor of said colonies, the most important among which were exemptions from all contributions on property, improvements, stock (cattle, etc.) established by them, and from all contributions on industries carried on within or upon the property of such colonies for the purpose of making the products of the same ready for market; also an exemption from export duties on their products and from import duties on apparatus, machinery, tools, and materials necessary for agricultural work and construction of buildings. The objections to the introduction of a land tax were not, however, limited to these considerations alone, but were based also upon the lack of comprehensive surveys and other statistical data necessary to the administration of such a tax, the registers of property being notoriously incomplete. These considerations, and the further one that agriculture has perhaps suffered interruption from war conditions more than any other business, explain the lack of initiative thus far looking to the establishment of a system of land taxation.

JUDICIAL DEPARTMENT.

From the date of the reestablishment of the civil courts it was apparent that the laws of criminal procedure should be entirely substituted or radically amended, in order to provide a system which would be divested of those harsh and oppressive features so much in conflict with American standards. But the repeal of existing laws and the correlative substitution of a new and complete code were impracticable, in view of the necessity for reasonable expedition, and of limiting the changes to the smallest necessary number in order that the Philippine bench,

bar, and court functionaries should not be disqualified from what was deemed an indispensable participation in the administration of justice. General Order No. 58, current series, this office, affecting those more necessary and desirable changes in the laws of criminal procedure, was issued, but the amendments it affected in said laws were really designed as an introduction to and means of preparation for such exhaustive changes as seemed unavoidable at a future date.

The changes made by this order may be briefly summarized as follows:

1. The requirement of a specific complaint or information to agree substantially with a prescribed form, charging but one offense, in lieu of the rambling accusation of the Spanish practice, which frequently alleged and was the basis of prosecution for several distinct offenses.

2. A brief preliminary examination of the complainant and such witnesses as he might produce as a means of determining whether a warrant of arrest should issue in lieu of the former interminable and secret "sumario."

3. The extension of the rights of a speedy and public trial, to defend in person or by counsel, to be advised of the accusation, to testify in his own behalf, to be exempt from testifying against himself, to confront and cross-examine the witnesses against him, to have compulsory attendance of witnesses in his own behalf, and the right of appeal in all cases—this also in lieu of the "sumario," which was conducted in secret by the judge and prosecuting attorney, witnesses being examined without the presence of the accused or his attorney, and the accused even being required to be present without the aid of counsel to testify in the case. At the termination of the "sumario" the accused was either dismissed or the case was placed in "plenario," at which stage the accused was permitted to be represented by counsel and to inspect the depositions taken in the "sumario," with the right of requesting the presence of witnesses for the purpose merely of supplementing the inquisitorial testimony of the secret "sumario."

4. The privilege of demurring to an insufficient complaint and of pleading a former judgment or jeopardy.

5. The right of joint defendants to be tried separately.

6. The right of a new trial in case of errors of law or newly discovered evidence.

7. Provisions, of a character similar to those above stated, for trials in justices' courts.

8. The making of all persons, including defendants, competent witnesses, instead of the peculiarly harsh rule of the Spanish law excluding the accused and his relatives and employees.

9. The requirement that evidence should be relevant to the fact at issue and should be the best of which the case might be susceptible, thereby changing the illogical and severe practice of the Spanish courts under which hearsay evidence was freely admitted.

10. Providing that all prisoners should be bailable before conviction, except in capital cases where the proof or presumption of guilt was strong. This was a substantial departure from the Spanish law, which permitted bail in the lighter offenses only.

11. Conceding the privilege of the writ of habeas corpus to every person unlawfully restrained of his liberty. The Spanish law apparently has no remedy similar to this writ, the nearest approach being the clearly inadequate and universally abused requirement for a speedy trial of all prisoners.

12. Safeguarding the issuance and execution of search warrants.

Speaking in general terms, it may be said that the operation of the law has been satisfactory in securing to defendants in criminal cases the fundamental rights of Anglo-Saxon criminal law. The writ of habeas corpus has been frequently invoked, and under its speedy operation nearly 100 prisoners, the heritages of the Spanish régime, have been liberated from an unwarranted detention.

Owing to the fact that native judges, prosecuting attorneys, and lawyers, without opportunity of preparation, have been called upon to follow a system of procedure radically and widely different from that in which they have been trained, there have been numerous errors and some miscarriages of justice, which, as far as possible, have been corrected on appeal or review by the criminal branch of the supreme court. With this supervision, with the assistance of American attorneys and the usually earnest attention of the courts, the situation is clearing with as great rapidity as, under all circumstances, perhaps, could be expected. While it is true, as suggested, that the majority of the judicial functionaries are studying to comprehend the new system, some have manifested an imperturbable indifference, which, if continued, must result in serious disadvantage to the native legal profession.

In the report of the chief justice of the supreme court, herewith, will be found a reference to the general orders of the military governor's office reestablishing the supreme court and the courts of first instance and of the peace in several of the provinces and to the progress made in reviving the notarial service and offices of registrars of property. There is likewise considerable data as to the work accomplished by the reestablished courts and a review of the several orders of a legislative character affecting the judiciary, from which I extract the following pertinent comment on General Order No. 58, above discussed:

> Lastly, the measure most worthy to be recorded in the administration of justice was the adoption and publication of the new law of criminal procedure contained in General Order No. 58, of April 23, 1900, which took effect on May 15 following, a law based upon American legal principles.
>
> This law, based upon the accusatory system, has abolished the inquisitorial period so derogatory of the rights of the accused, and which was the foundation of our former criminal procedure. The time formerly taken up by this inquisitorial system without the right of intervention on the part of the accused, which at times would be prolonged for years, dependent upon the difficulty of investigation, has been saved; the long period of preventive imprisonment suffered by many persons during the long summary examination is now avoided, which said examination was carried on only for the purpose of investigating the commission of a crime and whether any person was guilty thereof. The new procedure provides for complete equality between the accuser and the accused, between the prosecution carried on by the Government and the defense of his personal liberty, and security interposed by the defendant, a brief proceeding which becomes and is public from its initiation, fully provides all that is necessary for a complete defense, and is an absolute safeguard of personal security. This undoubtedly is the greatest benefit conferred upon the inhabitants of this country.

The personnel of the supreme court has, from the date of its establishment and until quite recently, included three American judges, one of whom, Associate Justice R. W. Young, formerly major, commanding the Utah Light Artillery, United States Volunteers, was, upon the unanimous recommendation of the court, appointed by you as president of the criminal branch to succeed Judge Raymundo Melliza y Angelo, resigned. The preparation of a reformed code of criminal procedure was largely the work of Judge Young, who was also a

member of the board convened to frame the new municipal law (General Orders, No. 40, current series, this office). He has also assisted, from time to time, in the formulation of legislation which has been promulgated in orders, rendering in this respect a voluntary and most efficient cooperation.

PATENTS, COPYRIGHTS, AND TRADE-MARKS.

The office of patents, copyrights, and trade-marks was organized under General Orders, No. 24, Office Military Governor, dated Manila, P. I., June 26, 1899, which provided, among other things, for the transfer to the office from the custody of Spanish officials of all records, documents, and property pertaining to this bureau. Here, as elsewhere, the archives turned over have been incomplete and noncontinuous.

In the absence of legislation extending their operation to the archipelago, the patent, trade-mark, and copyright laws of the United States have not been viewed as applicable to the islands, and therefore no steps have been attempted looking to the granting of titles thereunder by this bureau.

Circular No. 12, division of customs and insular affairs, of the War Department, dated April 11, 1899, provided for the protection in the archipelago of patents, trade-marks, prints, and labels, duly issued and registered in the United States, upon the filing of certified copies of the patent or certificate of registration, and for the observance of all rights in patents and trade-marks acquired in the islands under Spanish laws. Subsequently, by a later order of June 1, 1899, a fee of $1 was fixed for the filing of these copies, the exaction of which was, on September 25, 1899, done away, but which was, by cablegram of March 9, 1900, again established. Collections arising thereunder were more than sufficient to pay the running expenses of this bureau.

By the close of the fiscal year ending June 30, 1900, there were registered 681 certified copies of United States patents and 395 certificates of registration of United States trade-marks, embracing a large variety of articles adapted to the development of the islands and the needs of its inhabitants.

MINING BUREAU.

By General Orders, No. 31, Office of the United States Military Governor in the Philippine Islands, dated March 10, 1900, the mining bureau, theretofore administered as a bureau of the dirección general de administración civil, was reestablished and placed in charge of First Lieut. Charles H. Burritt, Eleventh Cavalry, U. S. V.

When Lieutenant Burritt took charge of and opened up this bureau it was found that its archives and records were in the most chaotic condition, and a very large amount of labor has been necessary in order to systematize and classify the same. This work seems to have been done with much thoroughness.

Lieutenant Burritt has prepared and submitted to this office a draft of a general order creating a statute of limitation upon the presentation of Spanish mining claims under the provisions of article 8 of the Treaty of Paris, and has also reported to this office a complete code of mining laws for the Philippine Archipelago, based upon the existing conditions of the mining industry in the islands and a careful investi-

gation of the mining section, taken from the records and archives of the bureau and from unofficial reports of miners and prospectors. Both reports were received too late to admit of action of the military governor, and were transmitted to the United States Philippine Commission.

There is also in preparation in the mining bureau a work which, when complete, will be a very thorough and careful investigation of the mining industry in the entire archipelago; also in process of preparation translations of all of the geological and mineralogical reports of the Spanish officials bearing upon the question of the mining industry in the entire archipelago. This work is nearly finished, and will be of great value.

An examination is also being made in the bureau on each Spanish mining concession, together with the amount of taxes due thereon, and in each case a proper brief has been prepared for the enforcement of the collection of the same. No mining concessions have been granted during American occupation, the work of the bureau being confined wholly to a classification of the archives and an examination into claims for concessions which were pending before the Spanish Government at the time of the transfer of sovereignty, and the preparation of laws and regulations for the government of this important branch of the public service.

The thorough and systematic investigation conducted by the mining bureau leaves no room for doubt that radical changes are required in the mining laws which were established under Spanish control, and which are at present in force in the archipelago. The results obtained have been so few and insignificant in the long period in which they have been in force as to demonstrate their inadequacy to the development of the mineral resources of the islands. The policy under which they were framed and perpetuated seems to have been to discourage this, and the obstacles which they have presented thereto have been so serious that the extent and value of the mineral richness of the islands, so far at least as the precious metals are concerned, are but little known. The cumbersome methods and tedious delays that have attended the development of a claim have been such that there has never been a thorough investigation of the mineral lands in the interior. There are to-day in the islands experienced prospectors and competent mining engineers, and with the enactment of a law that will in its workings at one and at the same time give protection to legitimate claims, and remove the obstacles presented by those which are without right upon the records, and which cloud the title to lands that should be officially declared open, under proper regulations, to bona fide entry and development, all doubts as to the mineral conditions of the country will in the very near future be put at rest, and it will soon be known whether or not the islands are as rich in minerals as has been claimed for them.

It is but due Lieutenant Burritt to invite here the attention of the military governor to the energy and zeal displayed in the work assigned to him.

FORESTRY BUREAU.

This branch of administration was organized under General Orders, No. 50, Office of the Military Governor, dated Manila, P. I., April 14, 1900, and was placed under the charge of Capt. George P. Ahern, Ninth United States Infantry, an officer of extensive experience and

study in forestry matters. The subjects within its scope were, under Spanish rule, administered by a bureau of the dirección general de administración civil.

The work of the bureau has consisted of classification and translation of the documents pertaining to the forestry interests of the islands received from the Spanish archives, which proved disappointingly incomplete—maps, surveys, and many other documents which it was thought would be found being lacking. The elaborate timber regulations adopted by the Spanish Government were revised and adapted to the present conditions, and thus materially amended were promulgated by General Orders, No. 92, this office, dated June 27, 1900.

There are at present employed in the bureau a chief assistant and 8 assistant foresters, 14 rangers, 1 translator, and 1 stenographer. The foresters and rangers are well versed in forest botany and familiar with the people, their languages, and customs. The great importance of this branch warrants its thorough development with the improving conditions, and for this there will be required in the near future a material increase in its working force. The income that will be derived even under existing conditions from the enforcement of the forestry regulations will be more than sufficient to meet the expense of such enforcement, and promises a very ample revenue.

The existence of dense tracts of public forest lands, comprising in the archipelago many millions of acres, is unquestioned. Upon these are to be found many hundred tree species, the majority of which are hard woods and many varieties of which are as yet practically unknown in the arts and trade. With the numerous varieties of timber available for building purposes, shipping, and cabinetwork, are to be found many species of gum, rubber, and gutta-percha trees and various dyewoods, the cutting of which should be made to alone largely pay the cost of maintaining the department of forestry. Cocoanut palms, which it is estimated produce an annual revenue of $1 to $2 per tree, as many as 150 to 200 growing to the acre, exist in profusion throughout the islands.

In the vicinity of Manila much timber has already been cut, and lumbermen are compelled to go a considerable distance now in order to get out suitable timber, but the real richness of the islands' forests is as yet practically untouched. The principal difficulties attending the immediate development of these interests are the lack of roads along which the timber, when felled, can be transported to the rivers and tide water. With the building of these, surveys must be made of the public lands, there having been little or nothing accomplished in the past in either direction; the real development of the forests must await the doing of much of this preliminary work.

Notwithstanding the obstacles that now present themselves, it is believed that nowhere else is there a more promising field for the application of the methods of scientific forestry. The certain results of this must be large financial returns, the affording of employment to thousands, the making habitable islands like Mindoro, which are not now so by reason of their dense covering of timber, and the opening to agriculture of large areas of land now inaccessible and untillable. With the systematic culture, development, and preservation of valuable trees in great variety and number that will follow therefrom, there will be insured a valuable and continuing source of revenue to the archipelago and its inhabitants.

DEPARTMENT OF POSTS.

The second annual report of the director-general of posts shows that on August 20, 1900, there were 21 post-offices in the islands in charge of American civilians. Of these, 11 were money-order offices. In addition thereto there were 37 offices in charge of army officials, where stamps were sold and registered mail handled.

The service has been extended along the only line of railway on the islands as the United States forces advanced, and is now in operation between Manila and Dagupan, the two terminals of the system. Under its franchise the railroad company is required to give free transportation to the mails, and these are forwarded through the medium of two postal cars, one furnished by the railroad, the other having been constructed by the Quartermaster's Department when the Government was operating the road.

During the last fiscal year there were issued 33,734 money orders in the sum of $1,526,310.25, as against 14,907 for the period of American occupation prior to July 1, 1899, aggregating $486,074.04. These orders were issued almost entirely to the army.

The total revenues since May 1, 1899, when the service in the archipelago was made independent, it having been prior thereto administered through the medium of the San Francisco office, have amounted to $117,848.38. The total expenditures for salaries and all other expenses were $98,220.05, leaving a surplus for this period of $19,628.33. This is exclusive of $5,890.04 fees for money orders, which are construed as belonging to the service in America. In these expenditures is included the very considerable item of rent for the Manila post-office, which from May 1, 1900, has been at the rate of $600 gold per month. The facilities afforded by this building are inadequate to the needs, and it would be economy to erect a suitable building, as the amount now paid for rent would more than pay the interest upon the cost of construction.

The director-general of posts estimates that more than 32 per cent of the letters sent to America were either forwarded without stamps, the postage being paid at the place of destination, or were prepaid by stamps sent from the United States, with a resulting loss to the local service of receipts at the rate of $30,000 a year.

On June 9 last an order was issued requiring the director-general of posts to deposit with the treasurer of the islands funds on hand, which had previously been kept in his possession, separate and apart from the other island funds.

Notwithstanding the general rule requiring all officials in receipt of public funds to remit the same each month to the treasurer of the islands, the practice has heretofore obtained of permitting postmasters located at remote stations to retain from their receipts the amount of their salaries and other expenses of their offices, the balance only being forwarded. This is the practice in the United States, and with the greater difficulties and risks attending the transmission of funds in the archipelago this departure from the general system of accounting seems to be almost required in the interests of the service. Its discontinuance is directed in recent orders.

Though the department of posts has been maintained at all times as a branch of the military government, the order creating it required

its administration to be under the direction of the Post-Office Department. The director of posts, while being given general supervision and control of the service, was required to cooperate with the military commander, but the exact limits and scope of the powers of this branch were not clearly defined. Any inconvenience that might have resulted from such an arrangement was obviated by the earnest and continued efforts of the director-general of posts to bring his department at all times within perfect accord with the general policy controlling the administration of the affairs of the archipelago, and by his submission for Executive approval of the various plans that have been from time to time adopted for the improvement of the service. The wide latitude allowed him in the conduct of his department has not resulted in its different administration from the other branches of the Government with respect to Executive supervision, examination, and practical control.

In pursuance of the general policy observed in the various departments, the inspector-general, division of the Philippines, concluded, on August 3, 1900, a careful and detailed inspection of the department of posts from May 1, 1899, when it became independent of the San Francisco office, to the close of the fiscal year. The result of this demonstrated the excellent administration and condition of the department. No case of unwarranted salary appeared and the most careful attention to the interests of Government was plainly apparent. The sole discrepancy discovered was an error of 12 cents in the expense account, which arose in the reduction of Mexican to American currency.

Since the submission of the report of the director-general of posts, Circular No. 41, Division of Customs and Insular Affairs, dated August 8, 1900, and embodying Order No. 943, current series, of the Post-Office Department, has been received, defining more clearly the relation of this branch to the general government of the islands. By the provisions of this the director-general is, among other things, required to submit a detailed statement each month to the military governor of the estimated expenditures and receipts for the ensuing month, and the governor-general in revising this is authorized to make such changes therein as he may deem best for the public interests. No obligation for an amount exceeding $1,000 shall be entered into in any branch of the postal service without the approval of the governor-general. The director-general of posts retains the power of appointment of all officers and employees of the service, with that of fixing their compensation, but his power therein is made subject to the approval of the governor-general. Under this order the money-order fund is still required to be kept separate and distinct from the funds of the islands.

CAPTAIN OF THE PORT.

From the annual report of the office of the captain of the port, and from additional information since furnished by that office, the following comparison of the volume of business and the expenditures thereby involved, between the present fiscal year and the previous period of American occupation, is to be had:

	Period ending June 30, 1899.	Period ending June 30, 1900.	Increase.	Per cent increase.
Entrances to port of Manila:	*Tons.*	*Tons.*	*Tons.*	
Foreign	396,863.17	800,902.59	404,039.42	101
Coastwise	191,187.88	375,045.36	183,857.48	96
Clearances from port of Manila:				
Foreign	366,190.12	782,354.10	416,163.98	113
Coastwise	196,092.57	345,337.19	149,244.62	76
Total	1,150,333.74	2,303,639.24	1,153,305.50	
Expenditures	$100,640.76	$125,638.38	$24,997.62	25

The difference in tonnage between this table and Exhibit A to the report of the collector of customs of the islands and of the chief port is due to the tonnage of army and navy vessels included in the former, but not in the latter.

Amounts are stated in Mexican currency and the comparison made is to be considered in connection with the fact that the period ending June 30, 1899, embraces only ten and one-half months and with the further fact that the coastwise trade under American occupation did not come under prescribed regulations nor were ports extensively opened to trade until the early part of the year 1900. The increase in the expense of administration of the office of the captain of the port is partly due to these facts and partly to the reestablishment of the light-house service and the additional office force required by the greater volume of business.

BOARD OF OFFICERS CONVENED TO CONFER WITH THE SPANISH BOARD OF LIQUIDATION.

The treaty of peace provided, Article V, that supplies of all kinds belonging to the land and naval forces of Spain in the Philippines and Guam and heavy ordnance, exclusive of field artillery, in fortifications and coast defenses, should remain the property of Spain, and further, in Article VII, that all public immovable property pertaining to the public domain and as such belonging to the Crown of Spain should vest in the United States. The treaty left uncovered public movable property not belonging to the land and naval forces of Spain. Under familiar principles of law this latter class of property was held to have vested in the United States.

To facilitate the transfer of the property thus recognized as belonging to Spain, the Spanish authorities appointed a board of liquidation which operated through three commissions—civil, military, and naval. Upon the part of the United States authorities two boards were convened—one military and the other naval.

The turning over of the archives and property of the several branches of civil government has been completed. Of the naval property there is yet to be transferred certain supplies at Cavite, and there remains to be adjudicated claims for reimbursement for certain military supplies alleged to have fallen into the hands of the American authorities at the time and under the terms of the capitulation of August 13, 1898, the amount of which is not easy of determination.

BOARD OF OFFICERS ON CLAIMS.

On June 30, 1899, there were pending before the board of officers on claims 21 cases which had been referred to it for investigation and report. Of these, 20 have since been acted upon by the board and the remaining one returned to the claimant for amendment in compliance with the existing rules of procedure.

In the fiscal year ending June 30, 1900, 125 claims, aggregating $1,988,942.55, were referred to the board. Of these, 24 were acted upon with the concurrence of the military governor in the last fiscal year; 26 have received the action of the board since July 1, 1900; 23 have been withdrawn, consolidated with other cases, or returned to the claimant for compliance with the requirements of procedure; leaving 52 cases pending on August 14, 1900, the date of the report of the board.

Since the 30th of June, 1900, and up to August 15, 1900, 31 claims were referred to the board, in 6 of which action has been taken.

At the date of the report of the board there were thus pending 77 cases, the board having acted upon 75 cases in the past year.

In the claims upon which the board has acted the aggregate amount claimed was $897,693.26, and the amount recommended for payment in these was $14,907.25.

Many of these claims are for damages for loss or destruction of property as a result of military operations in the archipelago, for which, almost without exception, the board has held that the Government was not pecuniarily responsible. Awards, where made, have been for the return of property or damages for the use of property, real or personal, impressed into the military service of the United States.

DEPARTMENT OF PUBLIC INSTRUCTION.

Great activity is observable in all garrisoned towns in the establishment of schools of primary instruction. The results attained are measurably due to the initiative of local commanding officers, but are to be mainly credited to the people themselves, among whom the desire for educational facilities is everywhere general and unmistakable, and who have expended considerable sums of money for such purposes, collected through the medium of municipal taxation and private subscription. Reports of district commanders indicate that more than 100,000 children have been in attendance upon schools so established and maintained during the past year.

While it was early recognized that the establishment of a system of public instruction, to be fostered and largely supported by the central government, was of the very first importance, the prosecution of such work upon a comprehensive scale has been of necessity deferred to the military operations, upon whose successful issue its future and systematic development are so largely dependent.

The office of superintendent of public instruction was not created until March 30, 1900, upon which date Capt. Albert Todd, Sixth U. S. Artillery, was detailed to the discharge of the duties incident thereto. The work of this office has been limited to supplying books and various other school supplies, of which $104,251.87 worth have been purchased from public civil funds and a great part thereof distributed throughout the islands.

In establishing a system of education in the islands a radical departure from the system with which the people have been accustomed in the past will be necessary. In the meager primary and elementary education, beyond which but few of the inhabitants ever progressed, the work of instruction does not seem to have been regarded as a function of the general government, but was left largely to the municipalities; and here it was carried on under the direction and control of the church, and whatever was accomplished depended upon the intelligence and energy of the local church officials, adequate governmental supervision being practically unexercised.

In many localities the tranquillity and order essential to the successful conduct of schools have not as yet been attained. Until the work of pacification is more advanced it will not be practicable, it is thought, to take up the subject in that energetic and comprehensive way which the situation would otherwise demand and justify, nor is the diversion of the large portion of the revenues of the Government necessary for the successful conduct of the schools possible so long as war conditions, requiring the expenditure of large sums for the prosecution of military operations, continue.

The testimony of all officers who have been charged with making special inquiry into educational conditions and the attitude of the people toward the question of the schools is practically concurrent, that, with improved conditions the inhabitants will eagerly avail themselves of the advantages which the schools to be created under American auspices will afford, and it is believed that, with the acquisition of a knowledge of the English language and the resulting appreciation of our institutions and purposes, the development and assimilation of the Filipino people will be greatly advanced.

In the city of Manila there were maintained, for the year ending June 30, 1900, 39 schools, with an attendance of 5,000 scholars and a teaching force of 149, of whom 24 were teachers of English.

This does not take into consideration the nautical school which was reopened on December 15, 1899, in accordance with General Orders, No. 55, series of 1899, office of the military governor in the Philippines, by the terms of which the superintendent is an officer of the United States Navy, under the immediate direction of the military governor. Lieut. Commander V. C. Cottman, U. S. Navy, was designated as the first superintendent, and being relieved at the expiration of his cruise on December 23, 1899, by Lieut. George F. Cooper, U. S. Navy, who is still in charge.

The course of instruction extends over three years, and none can be admitted except residents of the Philippine Islands between 14 and 18 years of age, with the requisite physical and mental qualifications, a fair knowledge of English being required of candidates after June 1, 1901.

The methods observed in the school conform as nearly as possible to those of the United States Naval Academy, and in addition to the theoretical instruction the pupils are frequently drilled in the handling of ropes and sails and in the sailing of a boat, which was placed at the disposal of the school by the commander in chief of the naval force.

The course is so designed that a student will immediately upon graduation be competent to take position as an officer upon any of the vessels plying in these waters, and if necessary to intelligently assume the management of such. The direct benefits which will accrue in the

development of the islands in thus equipping a body of trained officers for the many vessels required in the coastwise trade alone will warrant, it is believed, the expenditures required for the maintenance of the school.

It is recommended that the efficiency of the school be further increased by the purchase of a small vessel of not exceeding 300 tons burden and equipped with auxiliary steam power, as is requested in the report of the superintendent, to serve as a school ship, by means of which the practical training and experience at sea can be best acquired.

MUNICIPAL GOVERNMENT.

The war conditions which have prevailed during the entire period of military government have greatly obstructed the reestablishment of civil government and absolutely prevented, in a large measure, its extension to the provinces. The first attempts, in so far as the latter are concerned, were limited to the establishment of municipal governments. As the army advanced into the interior and more territory came under control, some form of municipal administration became necessary. In view of the disturbed conditions presented in the different localities, it was indispensable that the plan formulated should provide that the authorized municipal officials should be brought into a direct contact with local commanding officers in such a way as would make the supervision of the latter effectual. The system devised and put in force is shown in General Orders, No. 43, Headquarters Department of the Pacific and Eighth Army Corps, August 8, 1899, under which occupied towns were organized excepting those in which it was found impracticable to hold elections where military governments conforming generally to the requirements of this order were constituted, the municipal officers being appointed. The system served the immediate purpose in view and gave to the well-disposed people of the towns occupied such a measure of participation in local government as was compatible with existing conditions. Combining as it does simplicity with proven efficacy, General Orders, No. 43, would, in my judgment, answer very well during the period of martial rule as a more permanent measure of government for the smaller towns in the less advanced districts. It was, however, manifestly deficient as a governing code for cities and larger towns, to meet the necessities of which a board was convened by General Orders, No. 18, of January 29 last, by the military governor, under the able presidency of the chief justice of the supreme court, Don Cayetano Arellano, and charged with the formulation of a plan of municipal government to be "as liberal in character as existing conditions permit." As against the intention and definite purpose of the board to give to this injunction full force and effect in the municipal law to be formulated there were arrayed the deficient personnel which was to apply it and the insurrectionary tendencies still everywhere observable—considerations which resulted in the withholding of a liberal elective franchise and of certain municipal powers ordinarily to be granted without hesitation, and made necessary the introduction of provisions authorizing military regulation and control. The result of the deliberations of the board and the revision by the military governor was a plan of municipal government promulgated in General Orders, No. 40, current series, office of the military governor, which was neither complete municipal autonomy nor undue centralization,

but a conservative system which, it is thought, gave the necessary impulse and initiative to municipal life and at the same time permitted the necessary inspection by, and subordination to, the military authorities.

The following towns have organized governments under General Orders, No. 40:

LUZON.

Province of Abra: Bangued.
Province of Cavite: Cavite, Cavite Viejo, La Caridad.
Province of Ilocos Norte: Laoag.
Province of Ilocos Sur: Candon, Vigan.
Province of Nueva Ecija: Jaen, Cabiao, Peñaranda, Gapan, San Antonio, Santa Rosa.
Province of Pampanga: Angeles, Apalit, Arayat, Bacolor, Betis, Candaba, Florida Blanca, Guagua, Lubao, Mabalacat, Macabebe, Magalang, Mexico, Porac, San Fernando, Santa Ana, San Luis, San Miguel, San Simon, Santa Rita, Santo Tomas, Sexmoan.
Province of Pangasinan: Calasiao, Dagupan.
Province of Tayabas: Sariaya, Tayabas.
Province of Union: Namacpacan, San Fernando.

CEBÚ.

Province of Cebu: Alegria, Balamban, Bantayan, Bogo, Cebú, Daan, Dumanjug, Medellin, Naga, San Remigio.

PANAY.

Province of Antique: Antique, Colasi.
Province of Capiz: Calibo, Pontevedra.

In the following towns elections have been held under General Orders, No. 40, but governments have not as yet fully organized:

LUZON.

Province of Bulacan: Meycauayan, Polo.

PANAY.

Province of Iloilo: Iloilo.

In the following towns elections have been ordered under General Orders, No. 40, but have not as yet been held:

LUZON.

Province of Nueva Ecija: San Isidro, Talavera, Cabanatuan, Bongabong, Saragossa, Rosales, Humingan, Aliaga, Cuyapo, San Quintin.
Province of Tayabas: Mauban.

PANAY.

Province of Antique: Pandan.
Province of Capiz: Capiz, Dao, Dumarao, Ibajay, Mambusao.

BOHOL.

It appears that elections have been ordered under General Orders, No. 40, in all towns of Bohol except Carmen, but have not yet been held.

It is quite probable that by this time all the towns noted as having held elections, but their governments not yet organized, have completed their organization.

Reports are continually coming in as to towns that have organized governments under General Orders, No. 43, but the data is not sufficiently complete to enable a list of these towns by provinces to be submitted. It may be stated, however, that practically all towns within

the limits of our military occupation, not organized under the more ample provisions of General Orders, No. 40, have governments conforming to the requirements of General Orders, No. 43.

GOVERNMENT OF NEGROS.

The island of Negros has had, during the entire period of American control, a substantially autonomous form of government. Prior to November 6, 1899, there existed the provisional government established by the people of Negros after the Spanish authorities had been expelled from the islands, which was continued until the date named, since which the government has been that provided by General Orders, No. 30, office of the United States military governor in the Philippines, 1899. The history of the establishment of government under this order and of the details of its administration are sufficiently shown in the two reports of Brig. Gen. James F. Smith, U. S. V., military governor of Negros. It appears from these reports that the advisory council, under the legislative authority granted it, has enacted laws covering very generally the field of operations of the island and municipal governments and is at present considering a general tax law for the island, to substitute the existing one founded on the industrial and urban taxes of the preexisting Spanish sovereignty. In consequence of the fact that Negros, in order to meet the expenses of island and municipal government, had devised and put in force a system of taxation which duplicated many features of the prescribed taxes for the general government of the islands, no attempt has been made therein to collect these latter taxes. The receipts and expenditures for the island government for the last two months of 1899 and the first six months of 1900, with an estimate for the entire calendar year of 1900, are set forth in General Smith's report. An excess of receipts over disbursements until July 1, 1900, is shown, but a deficit seems contemplated by the military governor for the entire calendar year.

The attitude which the people of this island assumed and maintained toward the United States authorities has been in such marked and favorable contrast with that maintained by the people of many other islands that the largely autonomous government which they now enjoy seems to be their fitting reward, and they are naturally desirous that it should be continued. It would seem, however, wholly impracticable to grant Negros any superior position in this regard over neighboring islands in the scheme of government to be ultimately adopted. The transition from substantial autonomy to a more dependent form of government will undoubtedly be attended by disappointments among the people and will present complications not easy of adjustment.

Attention is invited to the report herewith of the provost-marshal-general setting forth in detail the operations of the city government of Manila for the fiscal year ending June 30, 1900. Also to the reports of Capt. Thomas H. Slavens, assistant quartermaster, U. S. A., who was appointed disbursing officer of public civil funds by Special Orders, No. 76, Headquarters Department of the Pacific and Eighth Army Corps, series of 1900, and of Capt. Frank Taylor, Eighth U. S. Infantry, in charge of the office of insurgent records. This latter office was created by paragraph 3, Special Orders, No. 1, office of the United States military governor in the Philippines, current series, and charged with the classification and translation of captured insur-

gent records. These records relate mainly to the military operations of the insurgents and the operation of such governments, municipal and central, as were set up and conducted by them. The completion of the work of classification and translation of the more important documents will necessitate the continuance of this office for a considerable period.

There is appended to this report Exhibit A, showing the receipts from all sources of the central government of the islands during Spanish rule for the years 1890–1897, both inclusive, prepared by Don Manuel de Iriarte, in charge of the public archives. The data therein contained is thought to be the most accurate yet compiled on this subject and is the basis of many of the calculations and deductions contained in this report.

The personnel of this office includes Maj. R. A. Brown, inspector-general, U. S. Volunteers, assistant secretary, upon whom a large portion of the work has fallen; Capt. Charles H. Marple, Fortieth Infantry, U. S. Volunteers, so assigned upon completion of his important duties as a member of the board of officers on tariff revision August 29 last; First Lieut. James H. Blount, Twenty-ninth Infantry, U. S. Volunteers, formerly on duty in the office of the division judge-advocate; First Lieut. George E. Houle, Third U. S. Infantry, in charge of translations; and Chester B. Bradley, civilian, who after about one year's service in the legal department of the customs service was transferred to similar duties in this office in May last. To all the service is indebted for the faithful and meritorious performance of the duties assigned them.

Very respectfully,

E. H. CROWDER,
Lieutenant-Colonel Thirty-ninth Infantry, U. S. V., Secretary.

Statement showing total receipts of the Public Treasury from all sources from 1890 to 1897, inclusive.

Sources whence derived.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	Total.
DIRECT TAXES.	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*
Urbana tax	100,027.81	111,674.79	112,571.89	123,716.69	116,856.47	113,571.32	123,747.55	118,461.77	920,627.79
Industrial tax	1,105,276.94	1,055,340.69	1,160,334.08	1,358,266.50	1,291,582.77	1,244,136.63	1,275,087.33	1,047,937.15	9,537,962.09
Personal cedulas	2,729,239.45	3,407,097.71	3,460,450.43	5,097,512.68	5,430,158.98	5,801,774.10	7,952,223.53	4,126,312.22	38,004,769.10
Chinese capitation tax	280,353.86	302,294.91	383,314.70	490,564.24	481,800.75	536,750.83	781,380.12	360,296.01	3,616,755.42
Vassalage of mountaineers and heathen	.....	9,014.88	7,967.86	7,946.40	13,779.75	28,224.94	29,205.34	13,342.57	109,481.74
Surcharge of 10 per cent upon tariff of railroad fares	.....	.....	.....	.....	12,623.89	29,612.78	30,130.40	24,819.66	97,186.73
Impost of 25 per cent on collection charges of the urbana and industrial taxes, cedulas, and Chinese capitation taxes	.....	.....	.....	16,815.88	39,980.08	39,612.86	50,581.46	26,100.00	173,090.28
Impost of 10 per cent on fees of registrars of property	.....	.....	.....	.....	.....	.....	4,887.27	8,190.01	13,077.28
Impost of 10 per cent on salaries, allowances, and compensations from local funds for port improvements, light-houses, etc.	.....	.....	.....	1,878.10	42,810.74	78,803.65	71,040.26	49,967.43	244,500.18
Discount of 10 per cent on salaries, allowances, and compensations included in the general budgets of the State	.....	.....	.....	.....	.....	.....	285,886.30	613,142.87	899,029.17
Consumption tax on drinks, foodstuffs, and tobacco	60,818.11	.....	.....	.....	.....	.....	.....	.....	60,818.11
Impost of 15 per cent of the 50 per cent on personal cedulas passed to credit of local funds	.....	.....	.....	126,113.80	187,127.51	31,724.47	.....	.....	344,965.78
Total	4,275,716.17	4,885,422.98	5,124,638.46	7,222,814.29	7,616,720.94	7,904,211.58	10,604,169.56	6,388,569.69	54,022,263.67
INDIRECT TAXES.									
Import duties	1,458,311.74	2,587,151.44	3,493,257.73	3,519,109.05	3,695,446.85	3,280,532.89	3,261,344.95	2,948,018.94	24,243,173.59
Export duties	354,026.92	25,545.51	.....	314,930.90	630,439.06	704,471.45	1,094,169.11	1,353,052.17	4,476,635.12
Loading charges	244,489.82	380,673.85	505,069.04	12.29	345,450.43	393,708.38	400,840.77	352,414.27	2,622,658.85
Unloading charges	157,660.47	72,345.94	38.78	380,772.90	.27	.....	127,581.42	344,099.24	1,082,449.02
Transshipment charges	.....	.....	.....	.....	.....	1,064.49	1,411.22	1,469.97	3,945.68
Mercantile deposit and storage	736.91	334.44	504.34	547.76	154.13	3,316.89	6,815.43	7,533.35	19,943.25
Confiscations, fines, and surcharges	576,421.48	339,182.05	19,837.59	17,652.31	17,889.74	18,437.40	18,436.94	16,483.24	1,024,376.75
Consumption taxes	328,630.01	126,292.45	1,472.47	1,261.01	8,918.16	.....	110,005.96	269,549.03	846,129.09
Navigation	20,677.64	6,188.86	.....	592.41	.....	.....	.....	.....	27,458.91
Provisional taxes	.....	.....	.....	.....	.....	20,148.97	20,150.00	3,035.66	43,334.63
Extraordinary taxes	.....	.....	.....	.....	.....	.....	.....	266,483.25	266,483.25
Miscellaneous	.....	2,888.87	5,337.17	3,936.94	4,654.00	.....	.....	.....	16,816.98
Total	3,140,954.99	3,540,608.41	4,025,517.12	4,238,815.57	4,702,952.64	4,421,716.47	5,040,705.80	5,562,189.12	34,673,405.12

REVENUES FROM MONOPOLIES.									
Opium contracts	423,392.84	458,716.66	507,519.31	494,052.70	526,098.89	565,992.11	552,086.49	521,909.42	4,049,768.42
Stamps, stamped paper, etc	580,559.57	607,462.51	653,708.77	690,651.10	778,759.48	843,326.59	836,003.93	789,384.37	5,779,856.32
Total	1,003,952.41	1,066,179.17	1,166,228.08	1,184,703.80	1,304,858.37	1,409,318.70	1,388,090.42	1,311,293.79	9,829,624.74
LOTTERIES AND RAFFLES.									
Sale of tickets	719,061.79	698,079.36	585,920.44	827,894.48	890,322.30	915,942.96	963,508.99	1,190,426.73	6,791,157.05
Prizes unclaimed							153,171.80	153,476.80	306,648.60
Raffle fees	1,306.97	729.23	179,314.06	1,930.16	714.34	1,747.54	1,765.19	2,148.95	189,656.44
Other proceeds from lotteries and raffles							33,213.75	11,701.25	44,915.00
Total	720,368 76	698,808.59	765,234.50	829,824.64	891,036.64	917,690.50	1,151,659.73	1,357,753.73	7,332,377.09
GOVERNMENT PROPERTY.									
Rents of buildings	3,381.19	6,478.35	4,365.98	1,682.99					15,908.51
Taxes on mining claims	622.07	158.57	240.00	10,427.40	11,214.32	1,361.03	3,472.44	3,975.52	31,471.35
Proceeds from forests	116,093.51	107,209.38	148,016.36	130,622.06	137,664.35	166,988.85	142,613.98	115,917.63	1,065,126.12
Sales of public lands	17,857.79	12,911.29	23,173.22	18,039.56	14,076.67	15,106.40	12,851.38	4,240.71	118,257.02
Proceeds from adjustment of lands		6,024.95	3,315.52	3,192.87	2,445.03	2,186.98	808.64	837.95	18,811.94
Sales of buildings		1,390.00	5,765.34	3,582.35	1,061.19	628.75	267.25	11,985.00	24,679.88
Eight per cent of the value of lands belonging to the State occupied by squatters					372.87	3,175.98	5,390.00	3,944.31	12,883.16
Total	137,954.56	134,172.54	184,876.42	167,547.23	166,834.43	189,447.99	165,403.69	140,901.12	1,287,137.98
INCIDENTAL RECEIPTS.									
Balances of accounts	1,195.77	2,047.52	3,112.54	2.715.68	69,745.11	4,742.63	5,004.61	4,887.69	93,451.55
Carried forward from closed fiscal periods	41,591.84	66,499.66	26,133.02	96,003.56	82,937.05	70,955.97	57,724.24	64,917.45	506,762.79
Profits on drafts	2,704.60	1,506.87	3,691.04	5,756.63	6,295.50	3,285.51	2,351.67	14,627.79	40,219.61
Communications (mails and telegraphs)				3,080.98	5,463.77	5,447.63	5,510.17	4,105.18	23,557.73
Sales of books and printed matter				5.00	77.12	163.27	94.15	201.75	541.29
Strayed and forfeited property	2,030.02	1,979.76	2,231.90	2,129.81	3,047.11	2,620.97	958.67	621.78	15,620.02
Proceeds from penitentiary labor				5.75	628.30	1,416.31	813.26	26.41	2,890.03
Sale of buildings and materials of the Army and Navy	4,434.66	4,278.71	6,613.45	6,649.48	4,152.33	1,552.70	4,146.65	4,562.26	36,390.24
Cavite dock-yard fees		150.00					2.73	2.73	155.46
Sale of useless goods	340.17	151.50	2,340.85	1,433.50	444.14	463.40	545.24	354.70	6,173.50
Unspecified resources	16,627.71	7,843.44	11,904.46	8,290.34	8,554.94	20,750.21	22,957.68	10,553.18	107,481.96
Reimbursements of rents				515.97	515.97		4,393.83	4,393.83	9,819.60
Fees of attorneys for the State before the courts				125.00	311.85	187.69	1.14		625.68
Proceeds of the coinage of money				74,321.30	135,136.19	175,839.12	210,055.27	169,380.04	764,731.92
Total	68,924.77	84,457.46	56,027.26	200,983.00	317,409.38	287,425.41	314,559.31	278,634.79	1,608,421.38

Statement showing total receipts of the Public Treasury from all sources from 1890 to 1897, inclusive—Continued.

RECAPITULATION.

Sources whence derived.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	Total.
	Pesos.	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*	*Pesos.*
Direct taxes	4,275,716.17	4,885,422.98	5,124,638.46	7,222,814.29	7,616,720.94	7,904,211.58	10,604,169.56	6,388,569.69	54,022,263.67
Indirect taxes	3,140,954.99	3,540,603.41	4,025,517.12	4,238,815.57	4,702,952.64	4,421,716.47	5,040,705.80	5,562,139.12	34,673,405.12
Revenues from monopolies	1,003,952.41	1,066,179.17	1,161,228.08	1,184,703.80	1,304,858.37	1,409,318.70	1,388,090.42	1,311,293.79	9,829,624.74
Lotteries and raffles	720,368.76	698,808.59	765,234.50	829,824.64	891,036.64	917,690.50	1,151,659.73	1,357,753.73	7,332,377.09
Government property	137,954.56	134,172.54	184,876.42	167,547.25	166,834.43	189,447.99	165,403.69	140,901.12	1,287,137.98
Incidental receipts	68,924.77	84,457.46	56,027.26	200,983.00	317,409.38	287,425.41	314,559.31	278,634.79	1,608,421.38
Total	9,347,871.66	10,409,644.15	11,317,521.84	13,844,688.53	14,999,812.40	15,129,810.65	18,664,588.51	15,039,292.24	108,753,229.98

APPENDIX BB.

UNITED STATES MILITARY GOVERNMENT OF THE PHILIPPINE ARCHIPELAGO AND ISLAND OF GUAM,
Manila, P. I., August 16, 1900.

The SECRETARY TO THE MILITARY GOVERNOR IN THE PHILIPPINES.

SIR: I have the honor to transmit herewith yearly statement of financial transactions of the treasury.

Attention is invited to the accumulation of the island funds.

Under present orders the accounts are in Mexican, but commencing October 1, 1900, are to be kept in United States currency. If the rate at which foreign coin is to be received is to be different from the treasury rate, fixed quarterly, all collectors must be notified in time and instructed how to invoice their funds.

The following courses are open:

First. All tariff rates may be expressed in United States currency, and Mexican currency be received at quarterly rate.

Second. Tariff rates may remain expressed in Mexican, and United States currency be taken at quarterly rate, in which case the Government would lose in revenue.

Third. Tariff rates may be expressed in Mexican, and United States currency be received at commercial rate and invoiced to the treasurer at quarterly rate, the difference to be accounted for as premium.

Decision as to which of these methods shall be followed is necessary to avoid confusion in rendering accounts.

The following is state of moneys of the islands:

Gold is driven from circulation, either hoarded or exported to where it has its true value.

United States currency has limited circulation, but at less than its true value.

Mexican dollars are of two values, but both kinds are taken for same value here. The more valuable one is being exported and the cheaper one coming in to take its place. The Mexicans are of irresponsible coinage. I do not see why anyone could not manufacture them just as they would shoes. The tendency will be toward a lighter one constantly.

Paper money: Spanish-Filipino bank notes partially guaranteed.

United States paper currency does not circulate, because of the low value at which it is received.

Fractional currency consists of Spanish-Filipino 50, 20, and 10 cent pieces. They are no longer legally coined, and there is no Mexican fractional currency. The demand must be satisfied by the coinage of a special currency or by the introduction of United States currency. The demand is great and widespread.

Copper coins are scarce, the demand being partially met by placing Spanish copper coins, 1 and 2 cent pieces, in circulation at Mexican

valuation, its true value being gold. An order prohibits their exportation. The other copper coins in circulation are mostly foreign and defaced pieces.

The estimated amounts of moneys in circulation are as follows: Gold, practically none; United States currency, $2,000,000 or $3,000,000; Spanish-Filipino bank notes, $2,500,000; Mexican and Spanish-Filipino pesos, $40,000,000; fractional currency, $15,000,000, as follows—Spanish-Filipino half dollars, 20-cent pieces, 10-cent pieces, and foreign, defaced, and Spanish copper coins. Total amount, about $60,000,000, or about 8 pesos per head.

The amount of money in the islands has constantly increased since American occupancy, and conditions favor a continuance of the same. Whatever astringency occurs is the result of artificial causes. The financial situation has been entirely in the hands of the two English banks, which work together. Their interests in these islands are but a fraction of their interests elsewhere; these latter interests control their policy. These banks make no statement to the Government so far as known, although, being depositories, it would seem that they should make one similar to what is required in the States.

I would recommend that the item "Spanish seized fund" (statement No. 1) be taken up on the books as "Miscellaneous," as is required by the instructions of the War Department, May 11, 1899. The amount is fixed and need not be drawn against except by special warrant. Such action would in no way affect any claims against said fund. The $4,200 of this item, Spanish gold, in treasury vaults, is added as if it were Mexican, and a note explains it is gold value. This could be deposited in the bank and taken up at its true value. The same in the case with the $3,806.08 in gold bars. This could be sent to the mint in San Francisco and its true value realized, or it could be sold to the banks and its bullion realized, less about 1 per cent charge for express and insurance to London.

That all coin, bank notes, drafts, deposit warrants, and checks on statement No. 2 be deposited in the bank as a special deposit, the books keeping the deposit distinct. The value of the checks, drafts, and deposit warrants should be realized, as they are not in desirable form to preserve.

All bonds, stock, bullion, jewelry, etc., to be kept as special deposits, and that a single return be made of all these special deposits instead of three, as is now done.

Respectfully submitted.

C. F. PARKER,
First Lieutenant, Second U. S. Artillery,
Treasurer of the Philippine Islands.

STATEMENT No. 1.—*Funds received and disbursed during the fiscal year 1899–1900.*

[Mexican currency.]

Date.	Spanish seized funds.	Insurgent seized funds.	Customs.	Postal.	Internal revenue.	Miscellaneous.	Total.
Received:							
July, 1899	$22.17	.....	$740,504.31	.....	$112,317.15	$35,232.31	$888,075.94
Aug., 1899	.....	.....	1,033,299.55	.....	30,955.30	48,442.31	1,112,697.16
Sept., 1899	.....	.....	687,139.47	.....	20,068.94	36,409.24	743,617.65
Oct., 1899	.....	.....	799,572.45	.....	132,406.32	70,316.52	1,002,295.29
Nov., 1899	20.70	.....	711,396.16	.....	27,477.40	32,256.10	771,150.36
Dec., 1899	.....	$56,567.91	892,250.46	.....	74,363.56	33,792.18	1,056,974.11
Jan., 1900	.....	12,401.50	841,185.84	.....	194,117.96	79,313.90	1,127,019.20
Feb., 1900	.....	.....	714,197.61	.....	61,659.27	76,988.54	852,845.42
Mar., 1900	.....	532.00	1,149,991.35	.....	62,553.72	146,348.39	1,359,425.46
Apr., 1900	.....	.....	1,089,046.09	.....	180,687.92	392,777.34	1,662,511.35
May, 1900	.....	.....	1,329,565.72	.....	69,908.57	93,922.91	1,493,397.20
June, 1900	.....	.....	1,376,381.40	$36,000.00	79,173.47	45,400.84	1,536,955.71
Total	42.87	69,501.41	11,364,530.41	36,000.00	1,045,689.58	1,091,200.58	13,606,964.85
Disbursed:							
July, 1899	.....	.....	11,129.47	.....	1,454.92	691,681.54	704,265.93
Aug., 1899	.....	.....	9,760.12	.....	583.18	124,709.24	135,052.54
Sept., 1899	.....	.....	12,553.02	.....	5,188.94	717,815.38	735,557.34
Oct., 1899	.....	.....	15,211.54	.....	5,358.50	1,536,883.43	1,557,453.47
Nov., 1899	.....	.....	14,613.70	.....	765.00	378,555.16	393,933.86
Dec., 1899	.....	100.00	16,638.01	.....	8,840.30	818,917.82	844,496.13
Jan., 1900	.....	.....	18,185.58	.....	9,284.73	1,068,542.66	1,096,012.97
Feb., 1900	.....	.....	35,290.30	.....	8,866.84	742,603.64	786,760.78
Mar., 1900	.....	.....	24,538.82	.....	5,323.46	743,481.41	773,343.69
Apr., 1900	.....	69,401.41	4,093.84	.....	11,844.66	920,188.52	1,005,528.43
May, 1900	.....	.....	33,943.23	.....	8,947.59	898,379.75	941,270.57
June, 1900	.....	.....	62,987.67	17,149.28	2,264.80	1,242,968.79	1,325,370.54
Total	.....	69,501.41	258,945.30	17,149.28	68,722.92	9,884,727.34	10,299,046.25

Balance of funds on hand July 1, 1899.		
Spanish seized funds	$890,186.99	
Public civil funds	738,959.02	
		$1,629,146.01
Total received		13,606,964.85
Total to be accounted for		15,236,110.86
Total disbursed		10,299,046.25
Balance of funds on hand June 30, 1900:		
Spanish seized funds	$890,229.86	
Public civil funds	4,046,834.75	
		4,937,064.61

Spanish seized funds: Of this amount $4,200 is in Spanish 4-peso gold pieces, and $3,806.08 in gold bars, the value of which is based on the gold and not the silver peso. Of the remainder, $285,200 is in 1 and 2 cent Spanish copper coins and $597,023.78 in Mexican and Spanish-Filipino silver pesos.

Insurgent seized funds: By order of the military governor this fund was discontinued in the month of April, 1900, and the amount to its credit, $69,401.41, taken up under the head of "miscellaneous."

Postal: Receipts and disbursements on account of this fund are made in United States currency, but are, for uniformity, taken up in the above statement in Mexican silver, having been reduced at the rate of $1 United States currency = $2 Mexican silver.

I certify that the above is a true statement of all money received and disbursed during the fiscal year 1899–1900, and that the balance as shown above is on deposit as follows:

Spanish seized funds:		
Cash in vaults at the treasury and mint, Manila	$293,206.08	
On deposit with the Hongkong and Shanghai Bank	597,023.78	
		$890,229.86
Public civil funds:		
On deposit with the Hongkong and Shanghai Bank	1,787,677.22	
On deposit with the Chartered Bank of India	2,231,838.97	
Cash on hand in vaults of the treasury	27,318.56	
		4,046,834.75
Total		4,937,064.61

C. F. PARKER,
First Lieutenant, Second U. S. Artillery,
Treasurer of the Philippine Archipelago.

MANILA, P. I., *August 15, 1900.*

STATEMENT No. 2.—*Coin, bank notes, drafts, deposit warrants, bonds, bank stock, etc., not taken up on the regular books of the treasury, but accounted for to the auditor on separate monthly returns, on hand June 30, 1900.*

[Mexican currency.]

(1)	Funds received at the Spanish general treasury, being mostly deposits made as guarantee for government contracts or for services in official capacity:	
	Spanish gold coin	$5.00
	Mexican and Spanish-Filipino coin	728.62
	Notes of the Banco Español-Filipino, Manila	1,240.00
	Certified bearer check	671.00
	Philippine treasury notes, Series B[1]	32,322.00
	Spanish treasury bonds	18,000.00
	Philippine treasury bonds, Series B	18,500.00
(2)	Funds seized at and belonging to the Ayuntamiento of Manila:	
	Philippine treasury bonds, Series B	7,700.00
	Shares of the Banco Español-Filipino, Manila	18,800.00
	Fire department medals in box.[1]	
(3)	Funds received from and belonging to the "Junta Provincial:"	
	Deposit warrants of the Banco Español-Filipino, Manila	18,719.91
(4)	Property seized at the mint, Manila:	
	2,192 kilos 105 grams damaged silver coins (said to belong to private parties).	
	13 kilos 90 grams silver dust (said to belong to private parties).	
	1 kilo 411 grams gold and silver mixed (said to belong to private parties).	
	153 kilos 853 grams copper ingots.	
	50 kilos 585 grams unfinished silver coins.	
	39 kilos 490 grams bar silver.	
	26 sealed envelopes, said to contain sample coins.	
(5)	Funds deposited with the treasurer by American officers as "special deposits," awaiting further action as to their disposal, being principally seized and confiscated money and property:	
	American and Spanish gold	2,532.13
	Mexican and Spanish-Filipino coin	16,611.42
	Notes of the Banco Filipino-Español, Manila	14,810.00
	Foreign bank notes	3.00
	Philippine treasury notes[1]	2,739.00
	Certified bearer checks	245.83
	Sight drafts in duplicate	2,675.00
	Deposit warrants	3,000.00
	Philippine treasury provisional bonds	10,300.00
	Second of exchange drafts[1]	47,500.00
	Cashed drafts[1]	175,021.23
	Package said to contain gold	466.40
	Sacks containing 61 pounds burned silver.	
	Sundry jewelry and papers.	

I certify that the above is a true statement of all funds and property received by me and not accounted for on the regular books of the treasury, up to and including June 30, 1900.

C. F. PARKER,
First Lieutenant, Second Artillery,
Treasurer Philippine Archipelago.

MANILA, P. I., *August 15, 1900.*

[1] Without value.

APPENDIX CC.

UNITED STATES MILITARY GOVERNMENT OF THE
PHILIPPINE ISLANDS, OFFICE OF THE AUDITOR,
Manila, P. I., August 15, 1900.

SIR: I have the honor to make the following report for the auditor's department for the fiscal year ending June 30, 1900:

As there was no mention made of this department in the annual report of Major-General Otis for the period ending June 30, 1899, I take the liberty of going back to the inauguration of the department and the appointment of an auditor.

General Orders, No. 3, office military governor, September 5, 1898, states: "At the end of each month officers charged with the disbursements of those funds" (public civil funds derived from customs, taxes, and other revenues in the Philippine Islands) "in the several departments of administration will render, through the heads of such departments, to the auditor of public accounts hereinafter designated, a statement on authorized blanks of all receipts and expenditures," and "Maj. Charles E. Kilbourne, paymaster, U. S. A., is hereby designated auditor of public accounts."

Maj. C. E. Kilbourne was relieved from duty as auditor by Special Orders, No. 4, office military governor, October 10, 1898, which also appointed Lieut. Col. C. L. Potter, U. S. V., to the vacancy "to investigate and report upon expenditures of all public funds and to perform such duties in addition to those which devolve upon him as chief engineer officer of this department."

The accounts submitted were few in number at first and were examined by the chief clerk of the engineer department and revised by the auditor, but the accounts gradually increased in number, so that they could not give them proper attention in addition to their department duties.

The accounts were rendered by officers, many of whom were not familiar with the details required by the War Department, and but few of those submitted could be accepted, thus necessitating many letters of instructions to officers actively engaged in the field, and with whom it was difficult to communicate, owing to the lack of proper mail facilities. However, by careful watching and by the issuing of numerous circular letters the department managed to get the accounts in fair shape, as is shown by those on file.

Under date of May 8, 1899, the President issued an order creating "offices of auditor of the islands; one assistant auditor for auditing the accounts for department of customs, and one assistant auditor for auditing the accounts for the department of post-offices," and under date of May 11, rules and instructions were issued by the Secretary of War to carry into effect the Executive order. Lieut. Col. C. L.

Potter, auditor, submitted a report of the revenues and expenditures of the islands up to June 30, 1899, under date of August 29, which was duly forwarded to the Secretary of War.

It appears there had been no books or records of any kind kept (with the exception of a letter-press copy book) by the department. It is understood that Lieut. Col. C. L. Potter requested assistants, but was denied them on the ground that civilians were en route from the United States to reorganize the department, and consequently he merely confined his efforts to examining all papers submitted, noting that they were correct, supported by proper authority, and in accordance with army regulations.

General Orders, No. 39, office military governor, dated September 20, 1899, appointed "Capt. Albert Todd, Sixth Artillery, U. S. A., auditor of public funds of the Philippines, relieving Capt. Charles L. Potter, Corps of Engineers, U. S. A." Shortly thereafter the department was moved from the office of the chief of engineers to the present suitable and commodious premises in the treasury building. Two clerks and a stenographer were engaged and, with one enlisted man detailed, began the work of organizing the department on a business-like basis. The completing of proper records of all accounts on file and the keeping of the work of examination up to date was all this small force could accomplish.

About the middle of November the services of a bookkeeper were engaged (relieving 1 clerk) and another enlisted man detailed to the department. Start was made on a "scratch ledger," entering up all accounts therein from the date of American occupation. It was very slow and unsatisfactory work, but was finally completed about the beginning of March, 1900, when the entries were transferred into a permanent ledger.

Up to the end of December the methods as set forth in the rules and instructions herein referred to had not been followed, but on January 1, 1900, requisitions for funds for paying necessary and proper expenses were made upon this department, and receipts for funds deposited with the treasurer were countersigned by the auditor.

A treasurer's ledger was started, in which was entered daily all funds received and transferred by the treasurer. This ledger is balanced daily with the treasurer's books. Before the end of January the force was again augmented by the addition of a property clerk and another enlisted man, making the total force 9. The number of accounts, however, was doubling, and the force could not handle them.

On April 1, when I took charge, Capt. Albert Todd, Sixth Artillery, having been relieved by General Orders, No. 41, office military governor, March 30, only a few of the accounts for the month of January and practically none for February and March had been examined.

The first matter to be attended to was a half-yearly report for the six months ending December 31, 1899; also a detailed report, by direction of the Secretary of War, of certain disbursements incurred since the date of American occupation to December 31, 1899, these necessitating the examination of all accounts for the period of seventeen months. The task was immediately undertaken, completed, and mailed to the Secretary of War on June 9. While these reports were being made the work of the department fell further behind, and it was imperative to have additional force. By the beginning of June I had under me 1 assistant auditor, 1 chief clerk, 5 clerks, 2 stenographers,

and 3 detailed men; total force, 13. This number was further augmented toward the end of June by the arrival of the Assistant Auditor for the Post-Office Department and a clerk from the United States.

As previously stated, methods as set forth in the rules and instructions as laid down by the War Department had not been followed, with the exceptions noted. I have found it impracticable to make any radical change from the procedure of my predecessor, who was governed entirely by General Orders, No. 71, office military governor, December 23, 1899. This order distinctly sets forth that all money accounts shall be kept in Mexican currency, which is at variance with rules and instructions referred to. The question of currency is of vital importance and will have to be faced in the near future.

The Executive order herein referred to, directing the methods to be followed, is dated Washington, May 8, 1899, but apparently never was interpreted as canceling instructions in Executive order dated May 3, to the effect that collectors of customs at subports should forward all moneys collected to the collector of customs for the islands, the latter in turn to deposit same with the treasurer. In April last, by order of the military governor, a similar method was inaugurated, directing collectors of internal revenue to forward all moneys collected to the collector of internal revenue for the islands, the latter in turn to deposit same with the treasurer.

I know of nothing to be gained by having the heads of the departments of customs and internal revenue receive moneys from suboffices. On the contrary, it appears objectionable from several standpoints. As minor objections may be noted burdening officers with the receiving and transferring of funds, complications in accounts, and the diverting of funds temporarily from direct control of the treasurer. We would recommend that at an early date orders be issued that the Executive order of May 8 be complied with.

General orders covering issue of certificates of registration permit the expenditure of not to exceed 50 per cent of the revenues received from their sale, and since internal-revenue officers also issue certificates of registration these instructions often lead to misunderstanding and a consequent expenditure by the latter from revenue.

Further, many complications arise in the expenditure from the revenue received from the sale of certificates due to the month in which issued and the demand. Thus, the proportionate expenditure for issuing in one month of 2,000 certificates may not be similarly applied to the month in which less than 50 may be issued.

The above points require consideration that the general rule laid down by Executive order shall be followed, namely:

> The officers or agents authorized to receive and collect moneys arising from the revenues of the islands, of whatsoever kind, shall be required to pay the full amount received and collected by them, respectively, to the treasurer of the islands, and to render to the auditor monthly accounts therefor, * * * and take credit for the amounts paid to the treasurer, as evidenced by his receipts countersigned by the auditor.

DEPARTMENT OF CUSTOMS.

Record shows the assistant auditor for customs arrived in Manila about the 1st of July, 1899, reported to Lieut. Col. C. L. Potter, U. S. V., and immediately commenced the auditing of customs accounts, going over all revenue vouchers—import, export, etc.—and all disbursement vouchers of the subports from their opening. Also, the

accounts of the port of Manila from the 1st day of June, 1899, certificates from the auditor having been issued certifying to their correctness up to the 30th day of May, when Lieut. Col. G. R. Colton, U. S. V., was relieved by Lieut. Col. J. D. Miley, U. S. V.

The work of this department has increased considerably. Starting with the ports of Manila, Iloilo, and Cebu, there are now 6 entry ports and some 70 interior ports, the latter being for interisland trade only.

POSTAL DEPARTMENT.

From the date of American occupation up to and including April 30, 1899, all accounts of the department of post-offices were carried in the name of the postmaster at San Francisco, Cal., by a clerk of that office specially detailed for that purpose, and while Mr. Vaille, director-general of posts, had the approving of all expenditures, the postmaster at San Francisco and his clerk were personally responsible for all matters of a financial nature, and all vouchers during that period were forwarded to him.

On May 1, 1899, the department of post-offices came under the jurisdiction of the military governor of the Philippine Islands, instructions having been received from Washington by cable to that effect, and from a small number of offices has spread until June 30, 1900, there were 21 offices in charge of acting postmasters, besides 11 stations in charge of military officers, and new offices are being opened constantly as, in the opinion of the director-general of posts, the necessities of the service warrant.

INTERNAL-REVENUE DEPARTMENT.

The number of accounts submitted by internal-revenue officers has also greatly increased. The records of this department show only 2 offices, Manila and Iloilo, open in June, 1899; the close of the fiscal year 1900 shows there were over 100 appointed internal-revenue officers and about 150 officers detailed to issue certificates of registration.

About the middle of April internal-revenue officers and officers appointed to issue certificates of registration were brought under the supervision of the collector of internal revenue for the islands. Supervisors were appointed in each department and district collectors in each district, who were allowed assistants when necessary.

With this vast improvement over the old system, it is believed that the accounts will be submitted hereafter within the prescribed time and that the work of examining will be greatly facilitated.

MISCELLANEOUS DEPARTMENT.

Under this head come all revenues not taken up by customs, postal, or internal-revenue departments, i. e., collections by captains of ports, provost-marshals, seized funds, and sundry collections by disbursing officers.

The largest percentage of disbursements from island revenues are paid from this fund, by quartermasters, for the repair of roads and bridges, rents, transportation, etc.; provost-marshals, who look after municipal affairs, paying police, sanitary and health officers, keeping streets in proper repair, and meeting the many expenses incidental to

the office; and captains of ports, who superintend the shipping of the various ports, tending to pilotage and light-houses. From this fund was also paid, up till March, the allowance of 30 cents per day for the regimental sick, which was largely taken advantage of by surgeons. Transfers are repeatedly made from the customs receipts to meet expenditures that come under this fund, no less than $3,500,000 having been transferred during the six months ending June 30.

Having no statistical department as yet, I am not in a position to go into details of revenue or expenses, but to show the volume of work that is being done I may state, from the records of my predecessor, that there was on file for the month of June, 1899, 50 account currents and 80 property returns, while for the month of June, 1900, we have 540 accounts current and 275 property returns, and are still getting them in from remote stations. This gives some idea of the great increase in the number of accounting officers, and it can be easily understood that the average number of transactions made by each has also largely increased.

Due to several attendant circumstances, considerable irregularity exists from the standpoint of rendering proper accounting. Officers detailed to civil duty, having more important matters calling for their attention, do not devote the necessary time to civil affairs, and frequently their stay at one station is brief. This becomes particularly embarrassing when new stations are opened, since the officer does not remain there sufficiently long to become familiar with the duties or receive proper instructions.

In the third quarter of the fiscal year 1900 the ports in southern Luzon and in the southern islands were opened, thus greatly extending the scope of civil affairs.

Until recently, instructions and the necessary forms of the several civil departments were either lacking or imperfect, but the close of the fiscal year finds these matters in excellent shape and in the hands of accounting officers, except those at remote stations.

The duties of captains of the ports so intermingle and conflict with those of the collectors and inspectors of customs that, in my opinion, better results would follow were the duties of the former merged into the customs department.

It is with pleasure I state that the records of this office do not show a deliberate attempt at fraud, and when errors have been discovered the accountable officers have promptly rectified same on being notified.

Very respectfully,

WALTER G. COLEMAN, *Auditor.*

APPENDIX DD.

UNITED STATES CUSTOM-HOUSE,
Manila, P. I., August 14, 1900.

SECRETARY TO THE U. S. MILITARY GOVERNOR
IN THE PHILIPPINE ISLANDS,
Manila, P. I.

SIR: On the 27th of September, 1899, I had the honor to submit a report on the administration of affairs in the custom-house of the port of Manila for the period from the date of American occupation until the close of the fiscal year ending June 30, 1899, to which I respectfully refer, as it contains matters of interest to the customs service.

I have now the honor to submit the following as the annual report of the collector of customs of the islands and of the chief port for the fiscal year ending June 30, 1900.

CLASSIFICATION OF PORTS, ETC.

Entry port: A port at which a custom-house is located, a collector of customs is in charge, and duties are collected.

Open port: Same as entry port.

Interior port; One at which an inspector of customs has been assigned to duty, but at which no duties are collected.

Local port: Same as interior port.

Equipped port: Either an interior or entry port, or any port at which a customs official has been assigned to duty.

Unequipped port: One at which no customs official has been assigned to duty; at which no duties are collected and no vessels are permitted to enter, excepting by order of the military governor or district commander.

In this report the only ports referred to are entry and interior ports.

On the 1st day of July, 1899, the ports of Manila, Iloilo, and Cebu were the only customs ports open in the islands. The ports of Jolo, Zamboanga, and Siassi were opened in the latter part of 1899, the exact date of entry of each being unknown at this office.

These six above-mentioned ports are all of the entry ports in the islands at this time. The island of Guam is not considered, as said port has never made any report to this office, either financial or otherwise.

On June 30, 1900, there were, in addition to the six entry ports, seventy interior ports. The following exhibits their names, where located, when opened, and the collection district and jurisdiction to which they belong, viz:

Name of port.	Location.	When opened.	Collection district.
Aparri	Luzon	Jan. 1, 1900	Manila.
Atimonan	do	June 10, 1900	Do.
Balamban	Cebu	Feb. 4, 1900	Cebu.
Balayan	Luzon	June 1, 1900	Manila.
Batangas	do	Feb. 1, 1900	Do.
Baybay	Leyte	Feb. 22, 1900	Cebu.
Boac	Marinduque	June 1, 1900	Manila.
Bogo	Cebu	do	Cebu.
Bolinao	Luzon	Apr. 7, 1900	Manila.
Bongao	Bongao	Mar. 13, 1900	Zamboanga.
Bulan	Luzon	Jan. 30, 1900	Manila.
Cagayan	Mindanao	Apr. 3, 1900	Zamboanga.
Calbayog	Samar	Jan. 30, 1900	Cebu.
Calivo	Panay	Mar. 1, 1900	Iloilo.
Candon	Luzon	Jan. 1, 1900	Manila.
Capiz	Panay	do	Iloilo.
Carcar	Cebu	Feb. 1, 1900	Cebu.
Carigara	Leyte	Mar. 5, 1900	Do.
Catbalogan	Samar	Jan. 30, 1900	Do.
Cottabato	Mindanao	Jan. 12, 1900	Zamboanga.
Daet	Luzon	Apr. 10, 1900	Manila.
Dagupan	do	Jan. 1, 1900	Do.
Danao	Cebu	Feb. 14, 1900	Cebu.
Dapitan	Mindanao	Apr. 3, 1900	Zamboanga.
Davao	do	Jan. 12, 1900	Do.
Donsol	Luzon	Jan. 30, 1900	Manila.
Dumaguete	Negros	June 15, 1900	Iloilo.
Dumanjuc	Cebu	Mar. 12, 1900	Cebu.
Gubat	Luzon	Feb. 14, 1900	Manila.
Guindulman	Bohol	June 22, 1900	Cebu.
Iba	Luzon	Feb. 1, 1900	Manila.
Ibajay	Panay	June 19, 1900	Iloilo.
Ilagan	Mindanao	Apr. 3, 1900	Zamboanga.
Inabanga	Bohol	June 22, 1900	Cebu.
Isabela	Basilan	Apr. 1, 1900	Zamboanga.
Jagna	Bohol	Apr. 5, 1900	Cebu.
Laoag	Luzon	Jan. 1, 1900	Manila.
Laguan	Samar	Feb. 20, 1900	Cebu.
Legaspi	Luzon	Jan. 30, 1900	Manila.
Lemeri	do	Feb. 20, 1900	Do.
Lucena	do	May 22, 1900	Do.
Masinloc	do	Apr. 7, 1900	Do.
Mati	Mindanao	Mar. 13, 1900	Zamboanga.
Mauban	Luzon	Apr. 10, 1900	Manila.
Misamis	Mindanao	Apr. 3, 1900	Zamboanga.
Naga	Cebu	Feb. 4, 1900	Cebu.
Nueva Caceres	Luzon	Feb. 28, 1900	Manila.
Orani	do	Jan. 1, 1900	Do.
Ormoc	Leyte	Feb. 22, 1900	Cebu.
Palanoc	Masbate	June 1, 1900	Iloilo.
Pasacao	Luzon	Feb. 28, 1900	Manila.
Romblon	Romblon	Jan. 10, 1900	Iloilo.
San Felipe	Luzon	June 1, 1900	Manila.
San Fernando (Union)	do	Jan. 1, 1900	Do.
Santa Cruz	do	Feb. 1, 1900	Do.
San Jose	Panay	do	Iloilo.
Sibonga	Cebu	Feb. 4, 1900	Cebu.
Silay	Negros	June 1, 1900	Iloilo.
Sorsogon	Luzon	Jan. 30, 1900	Manila.
Subig	do	Feb. 1, 1900	Do.
Surigao	Mindanao	Apr. 3, 1900	Zamboanga.
Taal	Luzon	Feb. 1, 1900	Manila.
Tabaco	do	Feb. 14, 1900	Do.
Tacloban	Leyte	Jan. 30, 1900	Cebu.
Tagbilaran	Bohol	Mar. 22, 1900	Do.
Tubigon	do	Apr. 5, 1900	Do.
Ubay	do	June 22, 1900	Do.
Vigan	Luzon	Jan. 1, 1900	Manila.
Virac	Catanduanes	Jan. 30, 1900	Do.

As stated above, the foregoing are all of the interior ports opened prior to July 1, 1900. Since then the following interior ports have been opened, viz:

Name of port.	Location.	When opened.	Collection district.
Maasin	Leyte	July 7, 1900	Cebu.
Palompon	do	do	Do.
San Jose	Luzon	July 14, 1900	Manila.
Salamague	do	Aug. 6, 1900	Do.

FOREIGN AND COASTWISE NAVIGATION.

The opening of the interior ports and the registration of vessels under the operation of General Order No. 69, Office of the United States military governor, dated December 21, 1899, was the commencement of the resumption of the coastwise trade of the islands.

The first license to engage in this trade was issued at Manila on January 6, 1900. From that date to June 30, 1900, 473 licenses and certificates of protection were issued at Manila alone to vessels to engage in this trade.

The aggregate tonnage of these vessels amounted to 44,875.25, and upon which there was collected $44,875.25, Mexican money.

During the same period licenses and certificates of protection were issued at the other entry ports as follows, viz:

	Total tonnage.
Iloilo, 67 licenses	2,554.38
Cebu, 293 licenses	3,544.47
Jolo, 6 licenses	17
Zamboanga, 4 licenses	3.70
Siassi	None.

making for the entire islands a grand total of issues of licenses and certificates to 843 vessels, aggregating a tonnage of 50,984.80.

Since July 1 last licenses and certificates have been issued at Manila to 152 vessels, aggregating 5,956.80. No reports have as yet been received of the number of licenses issued at the other entry ports since July 1 last.

In addition to the foregoing, special licenses without certificates of protection, under the provisions of General Orders, No. 38, office of the United States Military Governor, dated March 24, 1900, have been issued at Manila alone to 92 vessels, aggregating 592.01 tons.

The reports of the number of special licenses issued at the other entry ports have not as yet been received.

That the coastwise trade will continue to increase is evidenced by the fact that there seems to be no diminution in applications for licenses and certificates.

A summary of coastwise and foreign navigation at the port of Manila, P. I., for the fiscal year ending June 30, 1900, is appended, marked "A." A similar summary for the other entry ports is appended, marked "B."

IMPORTS.

A summary of all imports at the port of Manila, P. I., by countries, for the fiscal year ending June 30, 1900, marked "C," is herewith inclosed. An inspection of this exhibit will show that there has been a remarkably steady increase in the imports to Manila, especially in those of provisions and manufactured cotton goods.

As the supplies for the army and navy serving in the Philippines do not pass through the custom-house, they do not enter into this summary.

The increase in the importation of provisions and manufactured goods may be properly attributed, under the influence of American example, to a higher standard of living than formerly, as to food and dress, by the native and Chinese inhabitants of these islands, and their ability to supply their wants because of the employment which they obtain at wages increased since American occupation.

A summary of the imports at the other entry ports can not be fully given at this date because of the absence of proper data. The reports will be rendered in due time after the reception of the proper data and will be forwarded to their proper destination. When these reports are accomplished they will substantiate the above deductions made relative to the imports to Manila. Anyone who considers the steady increase of importations can make various deductions therefrom, but not any but those which are patriotically complimentary to the United States Government.

It will be noticed that Hongkong is credited with a very large amount of flour imported into the Philippine Islands, credited to Hongkong under the rules, because invoiced at Hongkong and because the principal houses of the importers are situated there. It is unofficially known that nearly all of the flour invoiced at Hongkong, as a matter of fact, comes from the United States, as is shown by brands on the sacks.

The same is true to a greater or less extent of canned fruits and other articles of provisions.

EXPORTS.

A summary of all exportations through the port of Manila, P. I., for the fiscal year ending June 30, 1900, marked "D," is herewith inclosed. It will be noticed that there appears a steady decline in exports. This is partly accounted for by the disturbed condition of the country, which has interrupted and prevented agricultural and productive development, and partly so far as hemp, the principal article of export heretofore, being held up in the islands, it is believed, by interested parties until it suits their financial convenience to export it.

The fact remains, however, that exports will not greatly increase until agricultural and productive development is fully resumed and industriously prosecuted with legitimate growth and increase.

A summary of the exportation through the other entry ports can not at this date be given because of the lack of proper data. The reports made monthly to the War Department, and mailed direct, will later give all information which it is impracticable to give at this time. These reports, six in number, are as follows:

1. Statement in detail of receipts and expenditures for Manila.
2. Consolidated statement in detail of receipts and expenditures of all the entry ports in the Philippine Islands.
3. Statement of imports by countries, exhibiting the country of production of each article imported, a separate report being forwarded for each of the entry ports.
4. Statement of exports by countries, exhibiting the countries to which each article is exported. A separate report is forwarded for each of the entry ports.
5. Report of coastwise navigation, a separate report for each entry port being forwarded.
6. Report of foreign navigation, a separate report for each entry port being forwarded.

I inclose herewith, marked "E," abstract of receipts of hemp, tobacco, sugar, and rice at the port of Manila from interior ports, from January 1, 1900, to August 1, 1900, as shown by manifests inclosed herewith.

I inclose herewith, marked "F," a financial report of the total receipts and expenditures for the port of Manila, and for the Philippine

Islands, for the fiscal year ending June 30, 1900, which embraces a table showing percentage of increase of each six over the last six preceding months, and the percentage of receipts consumed in conducting the customs business of the islands.

I inclose herewith, marked "G," a comparative year's statement of receipts and expenditures of customs and navigation for the years 1893 to 1897, inclusive, under Spanish rule, and the same for the fiscal year ending June 30, 1900, and to invite attention to the greatness of disproportion of tonnage tax collected with the business transacted under Spanish rule when compared with tonnage tax collected and business transacted during the fiscal year ending June 30, 1900.

There are no records of receipts and expenditures during the period of Spanish rule at other ports than Manila, the records of other ports having been destroyed prior to or at the time of American occupation.

I inclose herewith, marked "H," abstract of gold and silver coin imported and exported from date of American occupation to August 13, 1900, inclusive.

By referring to the records of the fiscal year closing June 30, 1900, it will be seen that the total receipts of the custom-house at Manila amounted to $9,770,430.80 as against $5,542,994.91 for the fiscal year ending June 30, 1899; and on the item of imports alone for the fiscal year ending June 30, 1900, the receipts amounted to $8,568,381.28 as against $4,716,035.80 for the previous fiscal year.

The total import duties collected in the Philippine Islands for the fiscal year ending June 30, 1900, amounted to $8,568,831.11 as against $4,869,134.37 collected for the fiscal year ending June 30, 1899.

The excess of customs receipts collected at all open ports in the Philippine Islands during the fiscal year ending June 30, 1900, amounted to $9,612,350.86 as against $6,202,229.38 collected during the fiscal year ending June 30, 1899.

It will be noted that salaries expenses for the fiscal year ending June 30, 1899, was kept down to the minimum on account of the fact that a very large amount of the clerical work was done by enlisted men who drew their pay from the Government instead of from the receipts of the custom-house.

I inclose herewith exhibit marked "I," statement of receipts and expenditures at Manila, P. I., for the fiscal year ending June 30, 1900; also exhibit marked "J," giving the same data for the same period for all of the entry ports in the Philippine Islands.

IMMIGRATION.

The immigration regulations for the Philippine Islands, as promulgated by the War Department June 7, 1899, and the execution of which devolves upon the customs service, have been and are being strictly adhered to and carried out.

CHINESE REJECTIONS.

During the fiscal year 420 Chinese passengers arriving at Manila were, upon examination, found not entitled to land and were rejected, and the transportation companies bringing them here were required to take them back to the ports from whence they sailed.

CHINESE RESIDENTS.

During the fiscal year ending June 30, 1900, certificates of residence were issued at Manila to 10,247 Chinese residents of Manila departing for China, and 11,496 Chinese residents of Manila returned from China to Manila.

EXTENSION OF FACILITIES AT MANILA.

The provision which has been made for the erection of additional buildings on the custom-house grounds at Manila and the prompt dispatch of lorchas and cascoes both day and night, when necessary, will furnish ample facilities for promptly handling all goods passing through the custom-house.

I desire to express my confidence in the efficiency and integrity of all customs officials in the Philippine Islands.

Very respectfully,

WM. F. SPURGIN,
Lieutenant-Colonel Sixteenth United States Infantry,
Collector of Customs of the Islands and of the Chief Port.

EXHIBIT A.—*Navigation report for fiscal year ending June 30, 1900.*

Date.	Foreign trade.				Coastwise trade.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.
1899.								
July	32	36,967	17	27,754	69	20,516	75	22,517
August	31	40,442	30	37,482	71	16,302	43	15,716
September	37	42,370	37	52,920	43	10,961	27	6,986
October	26	29,749	27	31,816	32	7,310	29	8,016
November	33	37,749	37	36,999	28	6,343	24	6,953
December	35	42,396	29	44,228	28	8,374	31	9,184
1900.								
January	25	34,627	24	36,131	74	17,648	93	23,581
February	36	50,638	25	37,441	120	23,321	127	23,405
March	36	53,579	30	50,171	206	38,889	234	37,457
April	35	52,636	28	44,630	245	32,301	237	33,987
May	36	55,715	32	56,574	219	35,363	213	37,781
June	50	64,290	32	55,376	145	23,865	177	29,421
Total	412	541,158	348	511,522	1,280	241,193	1,310	255,004

This report gives the number of coastwise and foreign vessels arrived and cleared at the port of Manila during the fiscal year ended June 30, 1900, together with the tonnage of the same.

EXHIBIT B.—*Navigation report for fiscal year ending June 30, 1900.*

	Foreign trade.				Coastwise.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.
1899.								
July	44	52,399	27	41,253	133	30,569	149	34,593
August	36	46,250	47	61,354	268	37,777	239	33,369
September	43	52,327	43	59,595	163	24,555	154	22,987
October	34	38,725	32	36,791	138	20,982	134	20,296
November	42	45,575	45	46,063	109	18,865	112	20,979
December	48	54,909	40	54,814	95	20,778	111	21,947
1900.								
January	31	37,000	30	38,504	177	39,559	218	47,974
February	53	63,059	41	49,044	270	41,800	304	43,680
March	59	63,145	55	62,564	450	64,229	502	63,263
April	50	59,932	44	53,618	514	56,499	518	58,095
May	55	72,709	49	72,838	555	58,053	606	62,534
June	71	79,283	48	65,537	474	45,459	619	51,275
Total	566	665,313	501	641,975	3,346	459,075	3,666	480,992

This report gives the number of vessels entered and cleared at all entry ports in the Philippine Islands during the fiscal year ended June 30, 1900, together with the tonnage of the same. From the foregoing report there has been omitted arrivals and clearances of vessels at the port of Jolo for May, 1900, the port of Siassi for June, 1900, the port of Zamboanga for June, 1900, reports not having been received from said ports up to the time of making out this report.

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., during the fiscal year ended June 30, 1900.*

MERCHANDISE FREE OF DUTY.

[All values and duties are given in United States currency.]

	Countries from which imported.	Gold and silver.		Fowls.		Mineral water and other nonalcoholic beverages	Fresh fruit.		Cattle.	
		Gold coin.	Silver coin.							
		Dollars.	Dollars.	Number.	Dollars.	Dollars.	Pounds.	Dollars.	Number.	Dollars.
1	Australia						186,983	3,462	253	6,290
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire									
6	Denmark									
	East Indies:									
7	British	55,672	726,094				8,055	805	3,052	84,819
8	Dutch									
9	England						5,302	105	823	23,970
10	France									
11	French China						704	16		
12	Germany									
13	Holland									
14	Hongkong	93,677	1,566,977	4,442	1,175	10,280	1,549,327	59,578	304	4,930
15	Italy									
16	Japan					13,198				
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain					814	18,682	744		
23	Switzerland									
24	Turkey in Africa, Egypt									
25	United States					104				
	Total	149,349	2,293,071	4,442	1,175	25,333	1,769,053	64,710	4,432	119,509

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE FREE OF DUTY—Continued.

	Countries from which imported.	Potatoes.		Vegetables.		Eggs.		Trees, plants, and moss.	All other free articles.
		Bushels.	Dollars.	Pounds.	Dollars.	Dozen.	Dollars.	Dollars.	Dollars.
1	Australia	12,750	8,646	53,000	125				42,654
2	Austria								
3	Belgium								
4	British China								
5	Chinese Empire								
6	Denmark								
	East Indies:								
7	British			308,558	6,202	3,673	685		
8	Dutch								
9	England								17,396
10	France								
11	French China								
12	Germany								
13	Holland								
14	Hongkong	329,400	41,429	3,502,586	77,215	1,712,138	298,512	8	197,419
15	Italy								
16	Japan								9,300
17	Netherlands								
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain	1,617	1,050	6,146	85				143
23	Switzerland								
24	Turkey in Africa, Egypt								
25	United States								
	Total	343,767	51,125	3,870,290	83,627	1,715,811	299,197	8	269,556

MERCHANDISE SUBJECT TO DUTY.

	Countries from which imported.	Animals.								
		Cattle.			Horses.			Mules.		
		Number.	Dollars.	Duty.	Number.	Dollars.	Duty.	Number.	Dollars.	Duty.
1	Australia	97	8,142	$918	37	3,480	$725			
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire									
6	Denmark									
	East Indies:									
7	British	26	1,525	244						
8	Dutch				6	600	101			
9	England									
10	France									
11	French China									
12	Germany									
13	Holland									
14	Hongkong				33	2,659	585	29	3,000	$263
15	Italy									
16	Japan				55	2,910	909			
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain									
23	Switzerland									
24	Turkey in Africa, Egypt									
25	United States									
	Total	123	9,667	1,162	133	9,649	2,320	29	3,000	263

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Animals.					Blacking.		Books, music, engravings, etc.	
		Sheep.			All other, including fowl.					
		Number.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Australia				3	$1			101	$8
2	Austria									
3	Belgium								3,600	966
4	British China									
5	Chinese Empire								1,330	371
6	Denmark									
7	East Indies: British				8	2			392	39
8	Dutch									
9	England				13	2	132	$34	28,387	5,601
10	France						1,605	7	2,932	356
11	French China									
12	Germany						2,621	118	5,889	846
13	Holland									
14	Hongkong						180	35	10,258	1,647
15	Italy								53	4
16	Japan								14	2
17	Netherlands								2	1
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	70	50	$3			12,165	219	121,167	16,537
23	Switzerland								3	1
24	Turkey in Africa, Egypt									
25	United States						227	56	175,745	5,597
	Total	70	50	3	24	8	16,930	469	349,873	31,976

	Countries from which imported.	Breadstuffs.								
		Barley.			Bran and fodder.			Corn.		
		Bushels.	Dollars.	Duty.	Tons.	Dollars.	Duty.	Bushels.	Dollars.	Duty.
1	Australia				101	1,836	$136			
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire									
6	Denmark									
7	East Indies: British				941	17,832	3,909			
8	Dutch									
9	England				2	70	3			
10	France	421	488	$44						
11	French China				5,774	14,817	2,463			
12	Germany	12,133	20,004	893						
13	Holland									
14	Hongkong				328	5,893	347	100	50	$69
15	Italy									
16	Japan									
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	29	29	4						
23	Switzerland									
24	Turkey in Africa, Egypt									
25	United States	6,262	7,824	681				13	13	1
	Total	18,845	28,345	1,622	7,146	40,448	6,858	113	63	70

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Breadstuffs.								
		Oats.			Wheat.			Wheat flour.		
		Bushels.	Dollars.	Duty.	Bushels.	Dollars.	Duty.	Barrels.	Dollars.	Duty.
1	Australia	73	29	$3				2,903	10,032	$4,030
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire				560	2,091	$863	1,147	4,294	1,669
6	Denmark									
	East Indies:									
7	British									
8	Dutch									
9	England									
10	France									
11	French China									
12	Germany									
13	Holland									
14	Hongkong							71,382	305,564	97,258
15	Italy									
16	Japan							304	1,624	423
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain									
23	Switzerland							4	15	6
24	Turkey in Africa, Egypt									
25	United States				1,670	1,553	193	8,081	38,707	11,274
	Total	73	29	3	2,230	3,644	1,056	82,821	360,236	114,660

	Countries from which imported.	Breadstuffs.				Brushes.		Chemicals, drugs, dyes.		
		Preparations for food.		All others.				Gums and resins.		
		Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia	25	$11							
2	Austria									
3	Belgium					15	$4			
4	British China									
5	Chinese Empire	175	105							
6	Denmark									
	East Indies:									
7	British	16,804	3,861	2,585	$1,095			9,400	2,356	$50
8	Dutch									
9	England	11,707	4,258	798	327	503	60	5,588	995	115
10	France	2,520	784			586	122	2,094	192	41
11	French China									
12	Germany	1,636	192			9,125	347	13,402	2,731	33
13	Holland									
14	Hongkong	105,044	14,471	5,486	1,709	1,739	439	56,787	3,851	129
15	Italy	980	67							
16	Japan	474	145			157	19	686	78	7
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	16,778	5,076	237	106					
23	Switzerland									
24	Turkey in Africa, Egypt									
25	United States	16,223	5,794	1,290	146			502	182	31
	Total	172,366	34,764	10,396	3,383	12,125	991	88,459	10,385	406

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Chemicals, drugs, and dyes.					Clocks, watches, etc.			
		Opium.			All other.		Clocks and parts.		Watches, and parts.	
		Pounds.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Australia				4,478	$37				
2	Austria				322	114				
3	Belgium				92	32				
4	British China									
5	Chinese Empire									
6	Denmark						40	$10	300	$45
	East Indies:									
7	British	10,395	27,514	$6,780	2,475	491			1,143	419
8	Dutch				180	76				
9	England				252,191	5,398			55	60
10	France				27,352	5,409	1,596	355	36,477	10,002
11	French China									
12	Germany	11	67	11	100,143	9,342	471	123		
13	Holland									
14	Hongkong	111,848	384,263	104,097	132,791	10,022	1,140	458	15,516	2,115
15	Italy									
16	Japan				7,872	822	25	8	4,257	627
17	Netherlands									
18	Norway									
19	Philippine Islands				232	11				
20	Russia									
21	Siam									
22	Spain				34,201	3,171			67	15
23	Switzerland						657	299	4,763	1,624
24	Turkey in Africa, Egypt									
25	United States				25,529	3,875	1,093	408	24,708	4,910
	Total	122,254	411,844	110,888	587,858	38,800	5,022	1,661	87,286	19,817

	Countries from which imported.	Cocoa.			Coffee.			Confectionery.		
		Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia									
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire									
6	Denmark	144	57	$6						
	East Indies:									
7	British	597,827	157,503	21,654	132,139	30,638	$4,396	476	188	$29
8	Dutch				12,218	1,699	568			
9	England	1,426	415	76				7,294	1,396	435
10	France	415	49	7				10,799	2,130	612
11	French China									
12	Germany							3,476	336	195
13	Holland									
14	Hongkong	7,701	1,469	290	36	10	2	37,959	3,458	2,292
15	Italy									
16	Japan							135	37	8
17	Netherlands									
18	Norway									
19	Philippine Islands	1,657	155	64	9,566	1,087	326			
20	Russia									
21	Siam									
22	Spain	3,081	970	138				64,583	12,740	3,720
23	Switzerland							18	7	1
24	Turkey in Africa, Egypt									
25	United States				1,984	292	107	19,187	6,009	1,463
	Total	612,251	160,618	22,235	155,943	33,726	5,399	143,877	26,301	8,755

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Copper, and manufactures of.					Cork, and manufactures of cork bark.		Cotton, and manufactures of.		
		Ingots, bars, sheets.			Manufactures of.				Cotton, raw.		
		Pounds.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia										
2	Austria										
3	Belgium				215	$92					
4	British China										
5	Chinese Empire										
6	Denmark										
	East Indies:										
7	British	2,258	175	$70	9,401	510					
8	Dutch										
9	England	52,740	7,517	1,567	31,021	2,445	3	$1	469,802	43,168	$2,105
10	France	5,716	1,143	124	368	29	14	1			
11	French China										
12	Germany				7,862	908	126	1			
13	Holland										
14	Hongkong	31,078	4,869	1,251	16,604	2,498	387	14			
15	Italy				1,049	111					
16	Japan				425	48					
17	Netherlands										
18	Norway										
19	Philippine Islands										
20	Russia										
21	Siam										
22	Spain				10,176	530	3,441	56			
23	Switzerland						20	1			
24	Turkey in Africa, Egypt										
25	United States	7,832	1,210	245	1,060	87	97	15			
	Total	99,624	14,914	3,255	78,181	7,258	4,088	89	469,802	43,168	2,105

	Countries from which imported.	Cotton, and manufactures of.								
		Waste.			Manufactures of—					
					Carpets.			Yarn and thread.		
		Pounds.	Dollars.	Duty.	Yards.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia									
2	Austria							35,437	6,207	$2,883
3	Belgium							40,121	12,484	3,654
4	British China									
5	Chinese Empire									
6	Denmark									
	East Indies:									
7	British	1,216	67	$5				12,353	1,510	1,050
8	Dutch									
9	England	23.444	1,804	99	1,500	1,000	$695	393,548	170,350	34,784
10	France							1,791	776	215
11	French China									
12	Germany							118,401	34,864	9,889
13	Holland							55,535	14,166	4,882
14	Hongkong							299,355	54,108	25,225
15	Italy							127,720	47,560	11,085
16	Japan							37,093	5,890	2,905
17	Netherlands							66,195	33,860	6,278
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	4,200	213	20				163,053	51,935	12,113
23	Switzerland							94,049	47,158	7,974
24	Turkey in Africa, Egypt									
25	United States							695	695	75
	Total	28,860	2,084	124	1,500	1,000	695	1,445,346	481,563	123,012

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Cotton, and manufactures of. Manufactures of—All other.		Earthen, stone, and china ware.		Eggs.			Coal.		
		Dollars.	Duty.	Dollars.	Duty.	Dozen.	Dollars.	Duty.	Tons.	Dollars.	Duty.
1	Australia			1,240	$225				58,500	341,569	$9,565
2	Austria	411	$206	488	171						
3	Belgium	18,385	6,220	3,413	223						
4	British China										
5	Chinese Empire	14,985	5,225	2,052	1,923						
6	Denmark	309	93								
7	East Indies: British	264,786	72,476	180	40				1,402	9,170	687
8	Dutch										
9	England	2,410,016	750,897	7,986	2,119				201	5,879	160
10	France	37,091	10,019	1,051	333						
11	French China	5,638	1,758								
12	Germany	352,410	75,949	8,103	1,560						
13	Holland	16,885	4,750	692	180						
14	Hongkong	766,128	244,657	63,955	16,329	23,297	3,265	$662	110	825	50
15	Italy	28,633	12,007	250	53						
16	Japan	13,089	5,442	1,993	478				25,787	109,263	11,138
17	Netherlands	72,991	16,832	7,033	556						
18	Norway										
19	Philippine Islands										
20	Russia	49	21								
21	Siam										
22	Spain	986,030	295,890	2,758	312				71	497	35
23	Switzerland	132,287	40,192								
24	Turkey in Africa, Egypt										
25	United States	33,210	12,141	85	9						
	Total	5,153,333	1,544,775	101,279	24,511	23,297	3,265	662	86,071	467,203	21,635

	Countries from which imported.	Vegetable fibers, etc. Bags for sugar.			Fibers, vegetable, and manufactures of. Cordage and rope.			Yarns.		
		Number.	Dollars.	Duty.	Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia	9,600	480	$105	118	8	$2			
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire	47,400	2,370	483	4,224	551	63			
6	Denmark									
7	East Indies: British	395,756	24,284	6,063				374	382	$92
8	Dutch									
9	England				27,321	4,187	796			
10	France									
11	French China	122,591	6,083	1,360						
12	Germany				13,710	1,349	215	2,737	880	192
13	Holland									
14	Hongkong	383,630	20,552	3,924	117,404	17,362	2,976	11,613	4,874	1,065
15	Italy				577	37	9	581	160	37
16	Japan									
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain				43,647	4,455	679	5,387	3,561	716
23	Switzerland									
24	Turkey in Africa, Egypt									
25	United States	19,331	1,009	198	158	41	14			
	Total	978,308	54,778	12,133	207,159	27,990	4,754	20,692	9,857	2,102

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Fibers, vegetable, and manufactures of.		Fish, including shellfish.			Fruits.			
		All other.					Fresh or dry.		Preserved.	
		Dollars.	Duty.	Pounds.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Australia	50	$11						2,535	$980
2	Austria	111	44							
3	Belgium	152	44							
4	British China									
5	Chinese Empire	7,140	2,426	10,848	769	$142	191	$93	22	30
6	Denmark			4,345	296	53			48	11
7	East Indies: British	12,264	2,506	81,696	9,586	1,145			1,064	716
8	Dutch									
9	England	17,911	5,941	42,523	3,902	867			4,000	1,383
10	France	1,918	352	14,317	854	204			4,752	404
11	French China	4,177	899							
12	Germany	4,682	1,512	52,040	4,253	638			982	316
13	Holland									
14	Hongkong	24,836	6,847	530,131	53,928	8,195	17,008	5,465	19,077	6,696
15	Italy	400	96							
16	Japan	1,832	377	4,685	127	75			440	176
17	Netherlands			6,500	355	79				
18	Norway			6,512	506	73				
19	Philippine Islands	245	54	2,365	75	32				
20	Russia									
21	Siam									
22	Spain	11,165	3,169	204,574	20,830	11,578	2,855	885	27,944	11,351
23	Switzerland	526	88				4	1	100	6
24	Turkey in Africa, Egypt									
25	United States	15	7	22,389	2,512	641	839	172	17,868	4,821
	Total	87,424	24,373	982,925	97,993	23,722	20,897	6,616	78,832	26,890

	Countries from which imported.	Glass and glassware.		Hides and skins other than fur skins.					
				Hides of cattle.			All other.		
		Dollars.	Duty.	Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia	32	$4						
2	Austria	924	200						
3	Belgium	18,344	2,784				2,200	253	$87
4	British China								
5	Chinese Empire								
6	Denmark	5	3				112	44	13
7	East Indies: British	1,466	262						
8	Dutch								
9	England	11,614	2,279				1,165	962	193
10	France	6,752	1,185				2,395	2,671	253
11	French China								
12	Germany	58,205	6,162	15	3	$2	503	568	110
13	Holland	208	48						
14	Hongkong	109,930	16,101	2,568	271	86	1,605	386	60
15	Italy	539	41						
16	Japan	21,817	1,482						
17	Netherlands	9,195	398						
18	Norway								
19	Philippine Islands	44	16						
20	Russia								
21	Siam								
22	Spain	26,296	2,928	16,681	8,249	2,695	3,546	2,584	614
23	Switzerland	8	2						
24	Turkey in Africa, Egypt								
25	United States	246,421	42,228	165	96	23			
	Total	511,800	76,123	19,429	8,619	2,806	11,526	7,468	1,330

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Honey.			Iron and steel, and manufactures of.				
					Ingots, bars, sheets, and other unfinished forms.			Manufactures of, cutlery and side arms.	
		Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.	Dollars.	Duty.
1	Australia	154	1	$1					
2	Austria				3,432	234	$83		
3	Belgium				367,745	10,129	2,889	373	$188
4	British China								
5	Chinese Empire								
6	Denmark								
7	East Indies: British				23,810	1,037	195	165	13
8	Dutch								
9	England				4,475,012	187,129	39,426	2,678	404
10	France				59,059	5,810	1,186	814	62
11	French China								
12	Germany				491,037	34,886	8,126	37,076	7,245
13	Holland								
14	Hongkong	715	220	3	533,068	23,132	4,980	3,532	255
15	Italy								
16	Japan				1,100	194	27		
17	Netherlands								
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain				259,531	12,359	4,007	4	1
23	Switzerland								
24	Turkey in Africa, Egypt								
25	United States	2,505	290	9	119,629	11,903	2,199	4,022	1,379
	Total	3,374	511	13	6,333,423	286,813	63,118	48,664	9,547

	Countries from which imported.	Manufactures of, firearms.		Jewelry, and manufactures of, gold and silver.		Leather, and manufactures of.				
						Leather.		Manufactures of.		
								Boots.		
		Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Pairs.	Dollars.	Duty.
1	Australia					111	$10			
2	Austria			45	$8					
3	Belgium					352	200			
4	British China									
5	Chinese Empire									
6	Denmark									
7	East Indies: British			5,690	853	523	123			
8	Dutch									
9	England			5,049	612	2,255	246	32	84	$17
10	France			67,492	7,233	231	40	16	48	8
11	French China									
12	Germany	2,000	$4	3,701	571	2,180	322	2,504	5,653	948
13	Holland									
14	Hongkong			6,872	1,779	716	85	128	385	59
15	Italy									
16	Japan			213	21	46	11	3	3	1
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain			462	65	18,309	4,271	5,267	9,690	1,833
23	Switzerland			7,577	499					
24	Turkey in Africa, Egypt									
25	United States	36	8	3,848	642	269	66	2,539	6,455	983
	Total	2,036	12	100,949	12,283	24,992	5,374	10,489	22,318	3,849

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Leather, and manufactures of.					Machinery, and parts of.		
		Manufactures of—							
		Shoes and sandals.			All other.		Electric machinery.		
		Pairs.	Dollars.	Duty.	Dollars.	Duty.	Number.	Dollars.	Duty.
1	Australia				238	$96			
2	Austria	2,414	1,194	$440					
3	Belgium				1,200	196			
4	British China								
5	Chinese Empire	4,990	1,187	726					
6	Denmark				128	18			
	East Indies:								
7	British	409	566	102	595	149			
8	Dutch								
9	England	521	843	117	6,820	1,630			
10	France	1,662	1,806	374	7,650	1,740	1	25	$5
11	French China								
12	Germany	14,667	18,910	3,403	6,724	2,204	4	875	61
13	Holland								
14	Hongkong	11,892	6,241	1,830	3,828	1,176	4	180	31
15	Italy							427	64
16	Japan	1,484	495	167	1,268	325			
17	Netherlands								
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain	58,306	90,430	14,629	15,703	5,001			
23	Switzerland	528	435	118					
24	Turkey in Africa, Egypt								
25	United States	815	1,555	266	2,056	433	12	1,418	50
	Total	97,688	123,662	22,172	46,210	12,968	21	2,925	211

	Countries from which imported.	Machinery, and parts of.									
		Locomotives and engines, and parts of.			Scales and balances.		Sewing machines, and parts of.		Sugar and brandy machinery.		
		Number.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	No.	Dollars.	Duty.
1	Australia										
2	Austria										
3	Belgium										
4	British China										
5	Chinese Empire										
6	Denmark										
	East Indies:										
7	British	[1] 7	30,000	$901							
8	Dutch										
9	England		6,190	193	163	$43					
10	France										
11	French China										
12	Germany				73	13	8,990	$782			
13	Holland										
14	Hongkong	12	70,396	375	37	2	36	4			
15	Italy										
16	Japan										
17	Netherlands										
18	Norway										
19	Philippine Islands										
20	Russia										
21	Siam										
22	Spain						25	2			
23	Switzerland										
24	Turkey in Africa, Egypt										
25	United States				3,012	368	10,488	930	11	1,292	$116
	Total	19	106,586	1,469	3,285	426	19,559	1,718	11	1,292	116

[1] Launches.

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Machinery, and parts of. All others.		Malt liquor and cider.		Marble and stone, and manufactures of. Building stone.		Bricks.	
		Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Australia	254	$26	19	$18				
2	Austria	55	8						
3	Belgium	369	15			46	$14		
4	British China								
5	Chinese Empire					980	423	1,491	$157
6	Denmark								
	East Indies:								
7	British	4,445	710	395	113				
8	Dutch								
9	England	85,490	10,532	22,428	3,721			38	4
10	France	37,640	1,246						
11	French China								
12	Germany	14,763	1,049	6,244	2,783			50	1
13	Holland								
14	Hongkong	15,261	1,176	84,516	28,739	1,031	154	1,094	179
15	Italy					106	16		
16	Japan	1,181	245	788	236				
17	Netherlands								
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain	2,227	438	6,794	2,177	41	6		
23	Switzerland								
24	Turkey in Africa, Egypt								
25	United States	33,319	2,869	477,191	137,195				
	Total	195,004	18,314	598,375	175,382	2,204	613	2,673	341

	Countries from which imported.	Marble and stone, and manufactures of. All other.		Matches.		Metal and metal composition, and manufactures of. Tin.			All other.	
		Dollars.	Duty.	Dollars.	Duty.	Pounds.	Dollars.	Duty.	Dollars.	Duty.
1	Australia									
2	Austria								922	$170
3	Belgium	257	$66			416	117	$37	6,575	1,190
4	British China									
5	Chinese Empire			582	$352				12	45
6	Denmark					27	11	1		
	East Indies:									
7	British	3,117	386			3,199	1,073	48	1,609	326
8	Dutch									
9	England	319	41			8,718	2,470	294	64,196	8,812
10	France					9,681	1,372	486	14,557	2,874
11	French China									
12	Germany	2,688	184	63	13	20,542	5,229	909	77,151	14,248
13	Holland									
14	Hongkong	9,854	897	99,530	49,567	108,812	8,301	1,786	14,621	3,963
15	Italy	1,280	175							
16	Japan			2,245	1,407				410	65
17	Netherlands	11,000	159							
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	684	27			4,398	303	122	22,962	2,414
23	Switzerland								1,186	79
24	Turkey in Africa, Egypt					290	25	7		
25	United States			38	17	4,794	293	95	22,866	8,076
	Total	29,199	1,935	102,458	51,356	160,877	19,197	3,785	227,067	37,257

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Musical instruments.					Oils.		
		Pianos.			All other.		Animal oils.		
		Number.	Dollars.	Duty.	Dollars.	Duty.	Gallons.	Dollars.	Duty.
1	Australia						115	92	$3
2	Austria								
3	Belgium								
4	British China								
5	Chinese Empire								
6	Denmark								
	East Indies:								
7	British						2,500	439	422
8	Dutch								
9	England				161	$26	167	36	5
10	France	13	1,929	$321	870	73			
11	French China								
12	Germany	4	545	97	3,844	669			
13	Holland								
14	Hongkong				98	16			
15	Italy								
16	Japan								
17	Netherlands								
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain	5	1,500	129	314	16			
23	Switzerland								
24	Turkey in Africa, Egypt								
25	United States						41	146	199
	Total	22	3,974	547	5,287	800	2,823	713	629

	Countries from which imported.	Oils.								
		Mineral oils, refined.			Vegetable.					
					Olive oil.			All other vegetable.		
		Gallons.	Dollars.	Duty.	Gallons.	Dollars.	Duty.	Gallons.	Dollars.	Duty.
1	Australia									
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire									
6	Denmark							270	65	$32
	East Indies:									
7	British	2,491	469	$328	190	554	$180	12,251	10,383	1,710
8	Dutch				4			97	130	29
9	England	2,678	2,073	529	153	159	47	17,213	18,227	3,180
10	France				247	409	131			
11	French China									
12	Germany							142	264	40
13	Holland									
14	Hongkong	21,691	10,317	6,091	309	1,313	179	29,442	31,379	5,264
15	Italy				114	180	39			
16	Japan							1,240	310	35
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia	334,466	95,349	70,801						
21	Siam									
22	Spain				32,795	45,102	12,097	1,172	931	223
23	Switzerland									
24	Turkey in Africa, Egypt									
25	United States	2,735	1,833	720	165	257	65	10	3	2
	Total	364,061	110,041	78,469	33,973	47,974	12,738	61,837	61,692	10,515

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Paints and colors.		Plated ware.		Paper, and manufactures of.		Provisions (comprising meat and dairy products). Meat, salted or pickled.		
		Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia	70	$13			181	$50	11,979	1,502	$471
2	Austria					48,256	8,816			
3	Belgium	554	43			6,372	929			
4	British China									
5	Chinese Empire					3,962	1,627	3,926	525	177
6	Denmark									
	East Indies:									
7	British	4,231	680			515	103	531	106	57
8	Dutch									
9	England	39,016	7,977			8,932	2,967	187,221	34,288	9,169
10	France	2,993	146			47,011	10,862	13,031	2,291	658
11	French China									
12	Germany	29,310	2,054	79	$16	111,429	22,217	9,944	1,555	533
13	Holland									
14	Hongkong	52,797	2,572	1,433	126	60,301	11,792	343,805	42,918	14,413
15	Italy					5	1	195	58	14
16	Japan	44	5			2,978	525	13,791	2,755	475
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	16,728	2,483			113,459	28,769	48,255	8,811	2,666
23	Switzerland					171	26	7,840	1,475	509
24	Turkey in Africa, Egypt							347	189	22
25	United States	1,059	140	11	3	54,363	11,273	153,229	28,775	8,706
	Total	146,802	16,113	1,523	145	457,935	99,947	794,094	125,248	37,870

	Countries from which imported.	Provisions (comprising meat and dairy products). Lard and tallow.			Butter and oleomargarine.			Cheese.		
		Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia	5,586	398	$81	20,452	4,366	$1,262	1,473	430	$65
2	Austria							915	274	41
3	Belgium	7,572	750	233						
4	British China									
5	Chinese Empire	14,535	913	561	18,010	3,168	1,138			
6	Denmark				7,984	1,789	498			
	East Indies:									
7	British	3,692	502	153	4,345	1,303	274	330	60	15
8	Dutch									
9	England	5,410	583	169	9,645	2,119	602	74,401	13,462	3,398
10	France	4,664	443	183	6,086	1,283	382	25,622	4,367	1,103
11	French China									
12	Germany	506	72	31	9,733	2,092	610	3,662	925	198
13	Holland				5,031	1,195	307	22,107	3,421	1,090
14	Hongkong	607,813	50,890	24,889	215,031	42,293	12,983	2,803	613	124
15	Italy				15,646	4,108	978	195	58	9
16	Japan				2,600	780	184			
17	Netherlands				6,907	1,807	426	51,843	11,529	2,256
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	8,516	747	291	1,452	435	77	3,426	862	151
23	Switzerland							441	77	20
24	Turkey in Africa, Egypt									
25	United States	63,035	6,333	2,600	9,117	2,141	556	29,598	4,892	1,263
	Total	721,329	61,631	29,191	332,039	68,879	20,277	216,816	40,970	9,728

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Provisions (comprising meat and dairy products). All other.		Rice.			Seeds.		
		Dollars.	Duty.	Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia	1,114	$349						
2	Austria								
3	Belgium	2,815	856						
4	British China								
5	Chinese Empire	1,048	757	708,967	10,157	$1,876			
	Denmark								
6	East Indies:								
7	British	158	47	10,564,955	156,625	33,375			
8	Dutch								
9	England	17,818	5,741				64	1	$1
10	France	5,992	1,951						
11	French China			41,460,205	532,996	111,843			
12	Germany	440	220						
13	Holland								
14	Hongkong	42,632	18,512	67,795,016	1,138,854	205,552	50,866	2,402	158
15	Italy	1,821	768						
16	Japan	175	41	285	1	1			
17	Netherlands	58	6						
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain	18,232	5,594	14,562	252	40	4,910	245	10
23	Switzerland	5	1						
24	Turkey in Africa, Egypt								
25	United States	33,136	12,344						
	Total	125,444	47,187	120,543,990	1,838,885	352,687	55,840	2,648	169

	Countries from which imported.	Silk and manufactures of. Raw.			Manufactures of.		Spices.		
		Pounds.	Dollars.	Duty.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia								
2	Austria								
3	Belgium				5,688	$1,206			
4	British China								
5	Chinese Empire				5	3			
6	Denmark								
	East Indies:								
7	British				1,807	683	39,536	4,146	$1,094
8	Dutch								
9	England				12,438	3,046	6,828	1,894	208
10	France				22,271	5,303	55	6	2
11	French China								
12	Germany				50,028	13,205			
13	Holland								
14	Hongkong	12,555	28,949	$10,647	56,016	18,493	50,725	6,288	1,150
15	Italy				236	45			
16	Japan				11,291	3,800			
17	Netherlands				1,863	313			
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain				5,180	1,166	1,001	24	13
23	Switzerland				6,789	1,192			
24	Turkey in Africa, Egypt								
25	United States				301	41	85	14	2
	Total	12,555	28,949	10,647	173,913	49,196	98,230	12,372	2,469

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Spirits distilled.						Starch.		
		Alcohol.			Brandy and other compounded spirits.					
		Gallons.	Dollars.	Duty.	Proof gallons.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Australia				22	88	$33			
2	Austria				15	72	18			
3	Belgium									
4	British China									
5	Chinese Empire									
6	Denmark				70	255	96			
7	East Indies: British	9	36	$10	1,691	3,325	2,527			
8	Dutch									
9	England				12,850	33,630	19,835			
10	France				4,349	12,086	5,161			
11	French China									
12	Germany				2,107	5,924	3,194	1,670	76	$22
13	Holland				782	1,263	1,201			
14	Hongkong	170	197	105	18,092	49,578	27,137	16,766	360	115
15	Italy				140	560	49			
16	Japan				739	2,711	987			
17	Netherlands				924	1,609	1,372			
18	Norway									
19	Philippine Islands				567	1,125	373			
20	Russia									
21	Siam									
22	Spain	70	140	21	2,001	5,024	2,467			
23	Switzerland				171	140	255			
24	Turkey in Africa, Egypt									
25	United States	1,373	3,170	307	65,736	173,817	90,357			
	Total	1,622	3,543	443	110,256	291,207	155,062	18,436	436	137

	Countries from which imported.	Sugar and molasses.								
		Molasses and sirup.			Sugar, raw.			Sugar, refined.		
		Gallons.	Dollars.	Duty.	Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty
1	Australia							6,750	272	$174
2	Austria									
3	Belgium									
4	British China									
5	Chinese Empire							2,640	79	68
6	Denmark									
7	East Indies: British	895	448	$543	31,760	952	$219	33,491	2,222	902
8	Dutch									
9	England	48	48	25						
10	France	74	284	141						
11	French China									
12	Germany									
13	Holland									
14	Hongkong				17,095	513	108	986,561	39,187	26,031
15	Italy									
16	Japan									
17	Netherlands									
18	Norway									
19	Philippine Islands									
20	Russia									
21	Siam									
22	Spain	188	22	8						
23	Switzerland									
24	Turkey in Africa, Egypt									
25	United States	320	611	117				14,980	885	410
	Total	1,525	1,413	834	48,855	1,465	327	1,044,422	42,645	27,585

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Tools and implements.		Tobacco, and manufactures of.						
				Leaf.			Cigars and cigarettes.		All other.	
		Dollars.	Duty.	Pounds.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Australia									
2	Austria									
3	Belgium									
4	British China						645	$860		
5	Chinese Empire			1,386	86	$90			284	$256
6	Denmark									
7	East Indies: British	138	$53				272	122	124	50
8	Dutch									
9	England	3,946	527				2	1		
10	France									
11	French China									
12	Germany	549	97				135	18		
13	Holland									
14	Hongkong	262	35	10,639	3,710	705	5,293	2,396	831	1,673
15	Italy									
16	Japan						18	45		
17	Netherlands			692	212	48				
18	Norway									
19	Philippine Islands								5	2
20	Russia									
21	Siam									
22	Spain	9	1				754	226	172	22
23	Switzerland									
24	Turkey in Africa, Egypt						1,669	577		
25	United States	7,753	405				9,068	6,353	1,327	1,264
	Total	12,657	1,118	12,717	4,008	843	17,856	10,598	2,743	3,267

	Countries from which imported.	Varnish.		Vegetables.					Wines and cordials.		
				Potatoes.			All other.				
		Dollars.	Duty.	Bushels.	Dollars.	Duty.	Dollars.	Duty.	Gallons.	Dollars.	Duty.
1	Australia								25	29	$9
2	Austria								130	186	48
3	Belgium								24	33	8
4	British China										
5	Chinese Empire						2,477	$1,074			
6	Denmark										
7	East Indies: British	450	$23				130	40	79	158	28
8	Dutch										
9	England	58	11						2,327	4,816	745
10	France	81	16						16,942	44,179	7,951
11	French China								75	135	23
12	Germany	4,822	96				2,233	186	2,764	3,782	990
13	Holland										
14	Hongkong	600	16	1,327	1,300	$462	73,280	29,144	12,088	18,543	5,412
15	Italy								1,877	2,438	613
16	Japan						445	672	475	950	149
17	Netherlands								155	160	50
18	Norway										
19	Philippine Islands										
20	Russia										
21	Siam										
22	Spain						7,404	2,310	213,481	180,848	65,166
23	Switzerland								801	1,207	240
24	Turkey in Africa, Egypt										
25	United States	4,198	616				7,034	2,004	37,065	50,621	11,502
	Total	10,209	778	1,327	1,300	462	93,003	35,430	288,308	308,085	92,934

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Wood, and manufactures of.									
		Firewood.		Lumber and timber.		All other unmanufactured.		Manufactures of—			
								Cabinet ware, house furniture.		All other manufactured.	
		Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Australia							45	$7		
2	Austria							2,934	396	55	$11
3	Belgium									8,527	657
4	British China										
5	Chinese Empire			349	$30					897	261
6	Denmark										
	East Indies:										
7	British	33,963	$1,888	20,130	1,931	1,249	$172			2,705	511
8	Dutch	19,535	1,402	3,842	304						
9	England							40	4	2,826	391
10	France							1,031	127	3,132	474
11	French China									8	3
12	Germany			3,016	168	1,852	177	2,938	338	16,713	1,778
13	Holland									456	67
14	Hongkong	1,422	119	11,157	420	2,433	256	4,079	904	41,381	7,193
15	Italy									12	2
16	Japan							154	62	2,903	830
17	Netherlands									1,152	49
18	Norway										
19	Philippine Islands	20	3								
20	Russia										
21	Siam			442	20						
22	Spain			184	21			89	41	12,179	2,619
23	Switzerland									379	272
24	Turkey in Africa, Egypt										
25	United States			1,166	163			643	168	3,301	786
	Total	54,940	3,412	40,286	3,087	5,534	605	11,953	2,047	96,626	15,904

	Countries from which imported.	Wool, and manufactures of.							
		Wool, raw.			Manufactures of—				
					Blankets and counterpanes.		Carpets.		
		Pounds.	Dollars.	Duty.	Dollars.	Duty.	Yards.	Dollars.	Duty.
1	Australia	1,254	622	$23					
2	Austria								
3	Belgium	8,118	3,114	154					
4	British China								
5	Chinese Empire								
6	Denmark								
	East Indies:								
7	British								
8	Dutch								
9	England	782	156	4	1,830	$339	1,884	2,505	$757
10	France	1,082	609	21					
11	French China								
12	Germany				650	83			
13	Holland								
14	Hongkong				2,117	496	25	50	7
15	Italy								
16	Japan								
17	Netherlands								
18	Norway								
19	Philippine Islands								
20	Russia								
21	Siam								
22	Spain				66	28			
23	Switzerland								
24	Turkey in Africa, Egypt								
25	United States								
	Total	11,236	4,501	202	4,663	946	1,909	2,555	764

EXHIBIT C.—*General statement, by articles and countries, of imports of commodities brought in foreign vessels into the port of Manila, P. I., etc.*—Continued.

MERCHANDISE SUBJECT TO DUTY—Continued.

	Countries from which imported.	Wool, and manufactures of.							All other dutiable articles.	
		Manufactures of—								
		Flannels.		Yarns.			All other manufactured.			
		Dollars.	Duty.	Pounds.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Australia								83,084	$8,299
2	Austria								1,361	323
3	Belgium	853	$246				4,920	$969	9,496	1,477
4	British China									
5	Chinese Empire								4,293	1,116
6	Denmark						3,384	384	3,075	203
	East Indies:									
7	British						496	177	49,430	6,994
8	Dutch								570	93
9	England	602	110				7,473	1,878	49,015	9,309
10	France	366	78				9,717	2,208	47,587	9,709
11	French China								5,890	2,396
12	Germany	1,037	339				46,327	8,820	60,916	9,679
13	Holland									
14	Hongkong	500	101	79	120	$26	11,012	2,735	1,048,359	150,085
15	Italy								725	230
16	Japan						160	38	13,517	3,172
17	Netherlands						390	93	2,757	1,143
18	Norway									
19	Philippine Islands								166	705
20	Russia									
21	Siam									
22	Spain	991	300				13,251	3,390	48,301	10,835
23	Switzerland						10,806	1,151	725	117
24	Turkey in Africa, Egypt								1,040	101
25	United States						1,466	287	59,577	10,315
	Total	4,349	1,174	79	120	26	108,682	22,130	1,490,084	226,301

RECAPITULATION.

	Countries from which imported.	Total free of duty.	Total subject to duty.	Entered for immediate consumption.	Brought in foreign vessels.	Total value of merchandise.	Total amount of duty collected.
		Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
1	Australia	61,177	466,926	528,103	528,103	528,103	27,754
2	Austria		63,777	63,777	63,777	63,777	13,939
3	Belgium		119,797	119,797	119,797	119,797	25,720
4	British China		645	645	645	645	860
5	Chinese Empire		68,465	68,465	68,465	68,465	24,130
6	Denmark		9,806	9,806	9,806	9,806	1,466
	East Indies:						
7	British	876,421	942,039	1,818,460	1,818,460	1,818,460	187,851
8	Dutch		26,556	26,556	26,556	26,556	2,603
9	England	41,471	3,662,288	3,703,759	3,703,759	3,703,759	959,778
10	France		479,699	479,699	479,699	479,699	93,113
11	French China	16	569,744	569,760	569,760	569,760	120,745
12	Germany		1,196,119	1,196,119	1,196.119	1,196,119	218,290
13	Holland		38,286	38,286	38,286	38,286	12,525
14	Hongkong	2,351,399	5,426,316	7,777,715	7,777,715	7,777,715	1,274,031
15	Italy		91,675	91,675	91,675	91,675	26,513
16	Japan	22,498	218,359	240,857	240,857	240,857	38,607
17	Netherlands		156,635	156,635	156,635	156,635	30,287
18	Norway		506	506	506	506	73
19	Philippine Islands		3,154	3,154	3,154	3,154	1,586
20	Russia		95,398	95,398	95,398	95,398	70,822
21	Siam		442	442	442	442	20
22	Spain	2,836	2,023,647	2,026,483	2,026,483	2,026,483	548,734
23	Switzerland		215,800	215,800	215,800	215,800	55,374
24	Turkey in Africa, Egypt		2,923	2,923	2,923	2,923	707
25	United States	1,041	1,642,805	1,643,846	1,643,846	1,643,846	409,279
	Total	3,356,859	17,521,807	20,878,666	20,878,666	20,878,666	4,134,807

DOMESTIC EXPORTS.

EXHIBIT D.—*General statement, by articles and countries, of commodities, the growth, produce, and manufacture of the Philippine Islands, exported to other countries from the port of Manila during the fiscal year ended June 30, 1900.*

[All values and duties given in United States currency.]

	Countries to which exported.	Bags and sacks, empty.		Cacao.			Coffee.		
		Dollars.	Duty.	Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.
1	Argentina								
2	Australia								
3	Austria								
4	Brazil								
5	British Africa								
6	British Columbia								
7	British China						1,430	225	$1
8	Chinese Empire								
	East Indies:								
9	British	250	$4						
10	Dutch								
11	Portuguese								
12	England						862	177	1
13	France								
14	French China								
15	Germany								
16	Gibraltar								
17	Hawaiian Islands								
18	Hongkong			8,783	2,203	$87	6,211	1,099	28
19	Italy								
20	Japan								
21	Malta								
22	Netherlands								
23	Oceania, German						143	29	
24	Quebec, Ontario, etc								
25	Siam								
26	Scotland								
27	Spain								
28	Switzerland								
29	Turkey in Africa, Egypt								
30	United States						146	25	
	Total	250	4	8,783	2,203	87	8,792	1,555	30

	Countries to which exported.	Chemicals, drugs, and dyes.					Copper and manufactures of.		Earthenware, stoneware, and chinaware.
		Indigo.			All other.				
		Pounds.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Dollars.
1	Argentina								
2	Australia								
3	Austria								
4	Brazil								
5	British Africa								
6	British Columbia								
7	British China								
8	Chinese Empire								
	East Indies:								
9	British	76,258	2,575	$34					
10	Dutch								
11	Portuguese								
12	England	121,243	22,817	180	118	$24	7,500	$176	
13	France								
14	French China								
15	Germany	19,331	2,700	29					
16	Gibraltar								
17	Hawaiian Islands								
18	Hongkong				947	18	12,522	106	
19	Italy								
20	Japan								40
21	Malta								
22	Netherlands								
23	Oceania—German								
24	Quebec, Ontario, etc								
25	Siam								
26	Scotland								
27	Spain	1,044	223	1			11,715	4	
28	Switzerland								
29	Turkey in Africa, Egypt								
30	United States								
	Total	217,876	28,315	244	1,065	42	31,737	286	40

EXHIBIT D.—*General statement, by articles and countries, of commodities, etc.*—Cont'd.

	Countries to which exported.	Fibers, textile, and manufactures of—							
		Sisal grass.			Hemp (manila).			Manufactures of.	
		Tons.	Dollars.	Duty.	Tons.	Dollars.	Duty.	Dollars.	Duty.
1	Argentina				2,283	407,268	$10,220		
2	Australia								
3	Austria								
4	Brazil								
5	British Africa								
6	British Columbia								
7	British China								
8	Chinese Empire				337	33,125	1,520		
	East Indies:								
9	British				629	107,600	2,942	1,290	$25
10	Dutch								
11	Portuguese								
12	England	130	15,250	$97	28,422	4,652,893	126,650		
13	France				26	4,000	110	12,000	9
14	French China								
15	Germany								
16	Gibraltar								
17	Hawaiian Islands								
18	Hongkong				10,522	1,658,119	44,961	1,840	13
19	Italy								
20	Japan				530	89,043	2,143		
21	Malta								
22	Netherlands								
23	Oceania—German								
24	Quebec, Ontario, etc.								
25	Siam								
26	Scotland								
27	Spain				1,032	152,899	4,519	619	1
28	Switzerland								
29	Turkey in Africa, Egypt				1,275	125,000	5,427		
30	United States				15,342	2,267,455	65,126		
	Total	130	15,250	97	60,398	9,497,402	263,618	15,749	48

	Countries to which exported.	Fruits and nuts.							Glass and glassware.	
		Cocoanuts.		Copra.			Other, ground, dried, and preserved.			
		Dollars.	Duty.	Pounds.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Argentina									
2	Australia									
3	Austria			226,237	4,000	$122				
4	Brazil									
5	British Africa									
6	British Columbia									
7	British China									
8	Chinese Empire								305	$18
	East Indies:									
9	British	2,100	$59	678,073	12,993	385	64	$2	20	1
10	Dutch									
11	Portuguese									
12	England			575,324	13,370	302				
13	France			59,601,361	1,208,873	32,397				
14	French China									
15	Germany									
16	Gibraltar									
17	Hawaiian Islands									
18	Hongkong			314,854	6,477	207	838	13	4,919	443
19	Italy									
20	Japan			42,491	1,564	73				
21	Malta									
22	Netherlands									
23	Oceania—German									
24	Quebec, Ontario, etc.									
25	Siam									
26	Scotland									
27	Spain			12,042,194	271,253	7,067	119	14	17	1
28	Switzerland									
29	Turkey in Africa, Egypt									
30	United States								20	
	Total	2,100	59	73,480,534	1,518,530	40,553	1,021	29	5,281	463

EXHIBIT D.—*General statement, by articles and countries, of commodities, etc.*—Cont'd.

	Countries to which exported.	Hides and skins other than fur.		Manufactures of iron and steel.		Leather and manufactures of.		Oils.		
		Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Gallons.	Dollars.	Duty.
1	Argentina									
2	Australia			650	$3					
3	Austria			390	1					
4	Brazil									
5	British Africa									
6	British Columbia									
7	British China									
8	Chinese Empire									
	East Indies:									
9	British	104,888	$487			396	$2			
10	Dutch									
11	Portuguese									
12	England									
13	France					44	1			
14	French China									
15	Germany									
16	Gibraltar									
17	Hawaiian Islands									
18	Hongkong	35,315	232	1,117	54	6,919	87	3,832	2,502	$31
19	Italy									
20	Japan									
21	Malta									
22	Netherlands									
23	Oceania—German									
24	Quebec, Ontario, etc.									
25	Siam									
26	Scotland									
27	Spain					38	1			
28	Switzerland									
29	Turkey in Africa, Egypt									
30	United States	337	2			20,935	713			
	Total	140,540	721	2,157	58	28,332	804	3,832	2,502	31

	Countries to which exported.	Perfumery and cosmetics.		Other distilled.			Spirits, distilled, and wines.		
		Dollars.	Duty.	Gallons.	Dollars.	Duty.	Gallons.	Dollars.	Duty.
1	Argentina								
2	Australia	2,730	$1						
3	Austria								
4	Brazil								
5	British Africa								
6	British Columbia								
7	British China								
8	Chinese Empire								
	East Indies:								
9	British	845							
10	Dutch								
11	Portuguese								
12	England	250	1						
13	France	40,744	7						
14	French China								
15	Germany	1,259	1						
16	Gibraltar								
17	Hawaiian Islands								
18	Hongkong			4,477	17,002	$29	1,750	3,479	$5
19	Italy								
20	Japan								
21	Malta								
22	Netherlands								
23	Oceania—German						384	152	1
24	Quebec, Ontario, etc.								
25	Siam								
26	Scotland								
27	Spain								
28	Switzerland								
29	Turkey in Africa, Egypt								
30	United States								
	Total	45,828	10	4,477	17,002	29	2,134	3,631	6

EXHIBIT D.—*General statement, by articles and countries, of commodities, etc.*—Cont'd.

	Countries to which exported.	Sugar and molasses.							
		Sugar, raw or brown.			Sugar, refined.			Confectionery.	
		Pounds.	Dollars.	Duty.	Pounds.	Dollars.	Duty.	Dollars.	Duty.
1	Argentina								
2	Australia								
3	Austria								
4	Brazil								
5	British Africa								
6	British Columbia								
7	British China								
8	Chinese Empire	153,456	2,262	$82					
	East Indies:								
9	British							25	$1
10	Dutch								
11	Portuguese								
12	England	5,448,771	61,666	2,968					
13	France								
14	French China								
15	Germany								
16	Gibraltar								
17	Hawaiian Islands								
18	Hongkong	25,138,151	382,745	13,737	11,200	1,340	$56	1,008	4
19	Italy								
20	Japan	79,772	1,000	45					
21	Malta								
22	Netherlands								
23	Oceania—German								
24	Quebec, Ontario, etc.								
25	Siam								
26	Scotland								
27	Spain	2,147,200	19,500	1,154					
28	Switzerland								
29	Turkey in Africa, Egypt	6,211,691	127,850	3,347					
30	United States	314,782	21,000	633					
	Total	39,493,823	616,023	21,966	11,200	1,340	56	1,033	5

	Countries to which exported.	Tobacco, and manufactures of.					
		Unmanufactured.			Manufactures of.		
		Leaf.			Cigars.		
		Pounds.	Dollars.	Duty.	Thousands.	Dollars.	Duty.
1	Argentina	6,089	230	$41	19	70	$3
2	Australia	1,009	145	9	21,700	131,809	3,317
3	Austria	1,948,986	156,921	634	829	7,068	124
4	Brazil	10,590	392	53	75	618	12
5	British Africa				1,582	5,984	178
6	British Columbia				933	8,809	141
7	British China				495	4,782	73
8	Chinese Empire				904	5,558	135
	East Indies:						
9	British	287,700	46,690	2,323	44,627	209,152	4,102
10	Dutch	1,035	122	6	3,666	14,618	424
11	Portuguese						
12	England	1,316,532	74,979	5,562	52,713	233,082	4,739
13	France	362,634	11,646	1,465	6,999	31,699	1,165
14	French China				159	1,568	24
15	Germany				5,031	30,226	735
16	Gibraltar				1,321	5,241	200
17	Hawaiian Islands				430	3,569	66
18	Hongkong	138,356	14,457	1,626	59,898	406,207	11,683
19	Italy	55,685	2,682	213	692	7,362	108
20	Japan	1,030	102	6	1,834	11,546	242
21	Malta				1,125	4,937	177
22	Netherlands				253	1,300	40
23	Oceania—German				50	300	8
24	Quebec, Ontario, etc.				430	6,107	66
25	Siam				35	350	5
26	Scotland						
27	Spain	8,796,082	473,507	46,051	12,607	53,578	1,532
28	Switzerland				10	75	3
29	Turkey in Africa, Egypt	777,571	21,894	5,266	547	2,411	82
30	United States	110	7	1	532	1,885	41
	Total	13,703,409	803,774	63,256	219,496	1,189,910	29,425

EXHIBIT D.—*General statement, by articles and countries, of commodities, etc.*—Cont'd.

	Countries to which exported.	Tobacco, and manufactures of.					Vegetables.		Wood, and manufactures of.	
		Cigarettes.			All other.					
		Thousand.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.	Dollars.	Duty.
1	Argentina									
2	Australia	156	150	$6	8,659	$88				
3	Austria				2,900	87				
4	Brazil									
5	British Africa									
6	British Columbia									
7	British China									
8	Chinese Empire									
	East Indies:									
9	British				11,707	348				
10	Dutch				1,408	23				
11	Portuguese				65	2				
12	England		150	3	12,093	229	6,887	$72		
13	France		375	14	57	2				
14	French China									
15	Germany									
16	Gibraltar									
17	Hawaiian Islands									
18	Hongkong	244	178	6	107,597	2,113	25	1	214	$4
19	Italy									
20	Japan	200	63	2	375	8				
21	Malta									
22	Netherlands									
23	Oceania—German									
24	Quebec, Ontario, etc.				225	4				
25	Siam								130	
26	Scotland				225	4				
27	Spain	89	837	33	21,205	2,366				
28	Switzerland									
29	Turkey in Africa, Egypt									
30	United States									
	Total	689	1,753	64	166,516	5,374	6,912	73	344	4

	Countries to which exported.	Gold and silver.						All other not elsewhere enumerated.	
		Gold.			Silver.				
		Ore.	Bullion.	Coin.	Bullion.	Dollars.	Coin.		
		Dollars.	Dollars.	Dollars.	Ounces.		Dollars.	Dollars.	Duty.
1	Argentina								
2	Australia							12,596	$432
3	Austria							2,000	2
4	Brazil								
5	British Africa								
6	British Columbia								
7	British China						94,600		3
8	Chinese Empire			750			531	2,991	81
	East Indies:								
9	British						25,133	125,398	698
10	Dutch							375	
11	Portuguese							185	
12	England	2,050		13,250				206,199	1,311
13	France							34,819	247
14	French China								
15	Germany							63,163	623
16	Gibraltar								
17	Hawaiian Islands								
18	Hongkong		81,070	954,435	14,688	6,039	596,361	134,046	3,195
19	Italy								
20	Japan							6,123	20
21	Malta								
22	Netherlands								
23	Oceania—German							107	
24	Quebec, Ontario, etc.								
25	Siam							41,224	1
26	Scotland								
27	Spain			86,174			82,109	183,646	988
28	Switzerland							39,817	
29	Turkey in Africa, Egypt							16	3
30	United States			55,000			50,000	31,810	1,340
	Total	2,050	81,070	1,109,609	14,688	6,039	848,734	884,515	89,441

EXHIBIT D.—*General statement, by articles and countries, of commodities, etc.*—Cont'd.

RECAPITULATION.

	Countries to which exported.	Carried in domestic vessels.	Carried in foreign vessels.	Total value of merchandise.	Total amount duty collected.
		Dollars.	*Dollars.*	*Dollars.*	*Dollars.*
1	Argentina		300	300	44
2	Australia		564,007	564,007	14,076
3	Austria		173,279	173,279	970
4	Brazil		1,010	1,010	65
5	British Africa		5,984	5,984	178
6	British Columbia		8,809	8,809	141
7	British China		99,607	99,607	77
8	Chinese Empire		45,522	45,522	1,836
	East Indies:				
9	British		651,126	651,126	11,413
10	Dutch		16,523	16,523	453
11	Portuguese		250	250	2
12	England		5,322,731	5,322,731	142,415
13	France		1,344,257	1,344,257	35,417
14	French China		1,568	1,568	24
15	Germany		97,348	97,348	1,388
16	Gibraltar		5,241	5,241	200
17	Hawaiian Islands		3,569	3,569	66
18	Hongkong		4,441,019	4,441,019	78,739
19	Italy		10,044	10,044	321
20	Japan		109,856	109,856	2,539
21	Malta		4,937	4,937	177
22	Netherlands		1,300	1,300	40
23	Oceania—German		588	588	9
24	Quebec, Ontario, etc		6,332	6,332	70
25	Siam		41,704	41,704	6
26	Scotland		225	225	4
27	Spain		1,357,439	1,357,439	63,782
28	Switzerland		39,892	39,892	3
29	Turkey in Africa, Egypt		277,171	277,171	14,125
30	United States		2,448,474	2,448,474	67,856
	Total		17,080,112	17,080,112	436,386

EXHIBIT E.—*Abstract of receipts of hemp, tobacco, sugar, and rice.*

Month.	Hemp.	Tobacco.	Sugar.	Rice.
1900.	*Bales.*	*Bales.*	*Pounds.*	*Sacks.*
January	13,719	54,108	1,525,287	19,391
February	84,533	20,856	4,269,918	41,551
March	150,851	11,309	3,542,548	51,762
April	125,574	4,267	4,456,232	219,147
May	82,918	16,775	13,303,092	44,570
June	63,080	8,004	2,386,479	43,057
July	67,200	12,547	1,331,811	49,768
Total	587,875	127,866	30,815,367	469,246

EXHIBIT F.—*Total receipts and expenditures fiscal year ending June 30, 1900.*

Month.	Manila.		Iloilo.	
	Receipts.	Expenditures.	Receipts.	Expenditures.
1899.				
July	$651,913.27	$8,609.87	$89,054.00	$529.90
August	715,008.92	9,646.38	158,906.57	630.70
September	649,128.57	10,055.40	44,356.45	1,897.62
October	631,448.49	12,653.57	66,201.52	791.42
November	637,009.80	12,473.37	41,487.82	866.25
December	715,986.81	13,376.14	86,252.88	1,698.72
1900.				
January	734,321.84	14,358.76	78,469.27	718.52
February	653,169.20	14,119.22	50,795.05	824.85
March	1,031,150.76	16,804.65	53,480.00	882.56
April	945,036.73	13,981.39	102,294.45	1,014.18
May	1,178,872.55	14,912.62	87,598.33	1,252.51
June	1,227,384.76	17,032.36	133,407.88	1,073.40
Total	9,770,431.70	158,023.73	992,304.22	12,180.63

EXHIBIT F.—*Total receipts and expenditures fiscal year ending June 30, 1900*—Cont'd.

Month.	Cebu.		Jolo.	
	Receipts.	Expenditures.	Receipts.	Expenditures.
1899.				
July	$81,334.14	$467.50		
August	76,609.75	408.80		
September	26,113.92	639.00		
October	42,932.15	863.80		
November	60,109.73	949.00		
December	87,152.93	747.50		
1900.				
January	13,478.14	888.00	$4,618.10	
February	10,821.69	2,479.33	10,311.30	
March	51,243.05	1,457.00	15,381.43	$1,526.94
April	18,656.15	1,691.50	6,113.63	271.87
May	74,093.13	1,211.90	11,637.13	2,075.60
June	102,107.14	1,705.58	7,029.00	1,383.10
Total	644,650.92	13,508.58	55,090.59	5,257.51

Month.	Samboanga.		Siassi.	
	Receipts.	Expenditures.	Receipts.	Expenditures.
1900.				
January	$181.86	$522.00		
February	1,672.22	523.00	$4,353.65	
March	1,977.82	751.94	2.59	
April	706.44		723.39	
May	1,075.10	2,009.70	3,188.88	$1,029.35
June	2,932.39	948.80	4,521.26	304.00
Total	8,545.83	4,755.44	12,789.77	1,333.35

Month.	Expenditures.	
	Collector of islands.	Interior ports.
1900.		
May	$3,732.01	$1,673.65
June	2,876.18	1,651.89
Total	6,608.19	3,325.54

RECAPITULATION.

Month.	Total receipts.	Total expenditures.
1899.		
July	$822,300.41	$9,607.27
August	950,525.24	10,685.93
September	719,598.94	12,592.02
October	740,582.16	14,308.79
November	738,607.35	14,288.62
December	889,392.62	15,822.36
1900.		
January	831,069.21	16,487.28
February	731,123.11	17,946.40
March	1,153,235.65	21,423.09
April	1,073,530.79	16,958.94
May	1,356,465.12	27,897.34
June	1,477,382.43	26,975.31
Total	11,483,813.03	204,993.35

EXHIBIT F.—*Total receipts and expenditures fiscal year ending June 30, 1900*—Cont'd.

INCREASE OF RECEIPTS.

Period of six months.	Total receipts.	Percentage of increase over preceding six months.
		Per cent.
Second half of fiscal year 1899	$4,297,183.20	.....
First half of fiscal year 1900	4,861,006.72	13.12
Second half of fiscal year 1900[1]	6,222,806.31	36.62
Second half of fiscal year 1900, compared with second half of fiscal year 1899	.....	54.12

[1] First interior port was opened January 6, 1900; number now in operation, 72.

EXPENDITURES COMPARED WITH RECEIPTS.

Port of—	Percentage of receipts.
	Per cent.
Manila	1.62
Iloilo	1.23
Cebu	2.09
Jolo	9.54
Samboanga	55.64
Siassi	10.47
Collection district[1]	1.787

[1] This includes expenses of the collector of the islands for supplies for all the ports, expenses of the interior ports, whose only receipts are for the sale of internal-revenue stamps, and are turned in to the collector of internal revenue of the islands.

EXHIBIT G.—*Comparative yearly statement, receipts and expenditures of customs and navigation, Manila, P. I.*

RECEIPTS.

	Tonnage tax.	Import duties.	Export duties.	Fines, seizures, confiscations, etc.	Total receipts.
Spanish administration:					
1893	$201,275.58	$3,595,516.92	$409,346.29	$12,942.36	$4,219,952.46
1894	308,616.41	3,850,011.10	595,209.82	16,701.28	4,771,403.61
1895	245,226.13	3,989,148.45	268,465.61	33,629.19	4,537,038.72
1896	648,651.37	4,055,696.17	[1]	138,717.61	4,852,438.06
1897	577,849.42	3,536,788.06	1,037,339.70	681,763.13	5,888,330.12
American administration, fiscal year ending June 30, 1900	51,876.99	8,174,084.02	840,633.59	703,837.10	9,770,431.70

EXPENDITURES.

	Salaries, customs employees.	Rents, repairs, supplies.	Expenditures otherwise authorized.	Total expenditures.	Excess of total receipts over total expenditures.
Spanish administration:					
1893	$45,999.96	$999.96	.....	$46,999.92	$4,166,952.54
1894	45,999.96	999.96	.....	46,999.92	4,724,403.69
1895	45,999.96	999.96	.....	46,999.92	4,490,038.80
1896	45,999.96	999.96	.....	46,999.92	4,805,438.14
1897	45,999.96	999.96	.....	46,999.92	5,841,330.20
American administration, fiscal year ending June 30, 1900	132,740.42	8,399.44	$16,940.08	158,079.94	9,612,351.76

[1] No records of exports of year 1896.

The amounts are given in Mexican currency.

No comparison of expenditures compared with receipts under the Spanish régime with those under American régime can be made, as under the former three-fourths of all receipts from fines, seizures, and confiscations were paid to customs officials, making up the larger portions of their salaries. Under American régime all receipts from said sources are turned into the Treasury. See Article I, Appendix I, Ordinance for custom-house impost in the Philippine islands.

EXHIBIT H.—*Abstract of gold and silver coin imported and exported from date of American occupation to August 13, 1900.*

	Imported.		Exported.	
	Gold coin.	Silver coin.	Gold coin.	Silver coin.
From Aug. 20 to Dec. 31, 1898	.....	.....	$387,625	$157,425
From Jan. 1 to Dec. 31, 1899	$109,965	$1,141,392	1,134,045	933,717
From Jan. 1 to Aug. 13, 1900	44,007	1,732,564	576,952	987,017
Total	153,972	2,873,956	2,098,622	2,078,159

No record was kept of importations of gold and silver coin until July 1, 1899.

Amounts given are in United States currency.

The silver imported and exported was reduced to United States currency at the rate given by the Quartermaster's Department at the time the reduction was made.

EXHIBIT I.—*Statement of receipts and expenditures, Manila, P. I., for fiscal year ending June 30, 1900.*

RECEIPTS OF CUSTOM-HOUSE.

Month.	License tax, coastwise trade.	Tonnage tax, foreign trade.	Import duties.	Export duties.	Harbor dues.	Fines.	Auction sales.
1899.							
July	.....	$3,696.70	$582,152.22	$61,131.53	.....	$944.63	$901.96
August	.....	4,044.22	634,837.49	71,938.36	.....	1,231.92	.....
September	.....	4,237.07	539,119.39	92,819.90	.....	486.42	9,831.77
October	.....	2,974.99	550,872.02	58,402.58	.....	14,907.12	1,313.36
November	.....	4,239.61	586,800.47	17,359.55	.....	5,754.48	19,538.02
December	.....	3,774.94	677,730.60	11,654.37	(1)	818.16	17,966.03
1900.							
January	$22,145.00	3,462.79	605,160.11	18,311.58	$46,416.63	515.63	31,273.45
February	6,740.00	4,277.51	532,497.19	59,421.06	43,428.08	1,494.70	.....
March	4,449.00	5,698.90	766,512.36	172,105.60	71,589.24	1,187.69	2,638.57
April	2,404.12	4,557.00	691,425.56	85,658.54	62,181.54	32,450.08	60,863.40
May	1,846.00	4,837.09	973,590.29	105,857.46	81,649.34	4,592.42	138.81
June	2,143.87	6,076.17	1,033,886.32	85,973.06	89,482.26	4,608.69	.....
Total	39,727.99	51,876.99	8,174,084.02	840,633.59	394,747.09	68,991.94	144,465.37

Month.	Storage.	Chinese emigration fees.	Immigration dues.	Consular fees.	Miscellaneous fees.	Sale of blanks.	Total receipts.
1899.							
July	$1,134.32	.....	.....	.....	$1,735.75	$216.16	$651,913.27
August	1,055.06	.....	$40.00	$90.00	1,676.65	95.22	715,008.92
September	915.02	.....	372.00	7.50	1,339.50	.....	649,128.57
October	2,186.72	.....	106.00	4.00	474.30	207.40	631,448.49
November	2,255.34	$319.00	150.00	105.00	953.00	.....	637,009.80
December	1,892.29	599.50	296.00	90.00	700.25	.....	715,986.81
1900.							
January	3,614.65	.....	246.00	1,620.00	1,556.00	.....	734,321.84
February	655.18	903.00	198.80	1,319.68	1,762.25	420.93	653,169.20
March	386.67	2,520.48	.....	1,719.68	2,096.50	246.07	1,031,150.76
April	445.55	1,831.00	377.44	630.00	2,212.50	.....	945,036.73
May	567.79	1,979.00	518.26	535.57	2,598.50	162.02	1,178,872.55
June	1,176.31	1,215.00	270.63	915.00	1,958.25	179.20	1,227,384.76
Total	16,284.90	9,366.98	2,575.13	7,087.25	19,063.45	1,527.00	9,770,431.70

[1] No record of harbor dues was kept during 1899; the amount is included in import and export dues.

EXHIBIT I.—*Statement of receipts and expenditures, Manila, P. I., for fiscal year ending June 30, 1900*—Continued.

EXPENDITURE AND DISPOSITION OF FUNDS RECEIVED BY CUSTOM-HOUSE.

Month.	Duties, fines, etc., refunded	Salaries custom employees.	Rents.	Supplies.	Repairs.
1899.					
July	$684.00	$7,359.57	.....	$434.00	$70.00
August	330.95	8,105.38	.....	639.57	.....
September	100.00	8,880.66	.....	.....	408.00
October	2,310.03	9,249.54	.....	727.87	164.25
November	193.67	11,043.15	.....	695.70	312.50
December	571.59	11,252.61	.....	1,274.83	150.00
1900.					
January	320.00	11,288.88	.....	100.62	180.63
February	656.73	12,241.16	.....	855.13	.....
March	340.13	12,242.74	.....	1,667.09	.....
April	.....	12,468.47	.....	104.25	.....
May	100.00	14,162.52	$500.00	.....	.....
June	.....	14,445.74	.....	.....	115.00
Total	5,607.10	132,740.42	500.00	6,499.06	1,400.38

Month.	Services.	Transportation.	Miscellaneous.	Total expenditures.	Excess of total receipts over total expenditures.
1899.					
July	.....	.....	$62.30	$8,609.87	$643,303.40
August	.....	.....	570.48	9,646.38	705,362.54
September	$535.50	.....	131.24	10,055.40	639,073.17
October	.....	.....	201.88	12,653.57	618,794.92
November	.....	.....	228.35	12,473.37	624,536.43
December	.....	.....	127.11	13,376.14	702,610.67
1900.					
January	2,179.55	.....	349.08	14,418.76	719,903.08
February	.....	.....	366.20	14,119.22	639,049.98
March	257.50	.....	2,297.19	16,804.65	1,014,346.11
April	1,036.46	$161.26	210.95	13,981.39	931,055.34
May	.....	94.00	56.10	14,912.62	1,163,959.93
June	.....	255.40	2,212.43	17,028.57	1,210,356.19
Total	4,009.01	510.66	6,813.31	158,079.94	9,612,351.76

All amounts are given in Mexican currency.

EXHIBIT J.—*Consolidated statement of receipts and expenditures of customs for Manila, Iloilo, Cebu, Jolo, Zamboanga, and Siassi, P. I.*

Month.	License tax, coastwise trade.	Tonnage tax, foreign trade.	Import duties.	Export duties.	Receipts from fines, seizures, etc.	Receipts from all other sources.	Total receipts.
1899.							
July	.....	$5,152.40	$729,658.47	$82,730.22	$1,144.63	$4,739.49	$822,825.21
August	.....	5,043.32	801,958.89	138,726.93	1,231.92	3,360.18	950,321.24
September	.....	4,600.47	589,976.89	111,305.09	10,686.19	3,020.08	719,588.72
October	.....	3,133.39	644,688.37	73,091.62	15,185.12	4,473.66	740,572.16
November	.....	4,325.24	655,095.99	49,824.55	8,206.05	21,155.52	738,607.35
December	.....	4,747.01	825,025.09	37,014.64	843.06	21,762.82	889,392.62
1900.							
January	$23,079.09	3,789.49	730,202.40	33,912.39	732.53	39,353.31	831,069.21
February	8,409.08	5,007.51	642,965.03	66,091.79	2,822.94	5,826.76	731,123.11
March	5,793.04	6,427.19	923,434.58	202,100.45	2,747.69	10,754.88	1,151,257.83
April	2,801.23	4,779.10	845,594.48	118,168.15	94,819.03	6,662.36	1,072,824.35
May	2,492.61	5,356.99	1,175,542.85	158,951.32	5,735.21	7,237.92	1,355,316.90
June	2,300.21	6,356.97	1,242,555.73	107,735.88	4,946.54	12,679.26	1,376,574.59
Total	44,875.26	58,719.08	9,806,098.77	1,179,653.03	149,100.91	141,026.24	11,379,473.29

EXHIBIT J.—*Consolidated statement of receipts and expenditures of customs for Manila, Iloilo, Cebu, Jolo, Zamboanga, and Siassi, P. I.*—Continued.

Month.	Duties, fines, etc., refunded.	Salaries of custom employees.	Rents, repairs, supplies.	Expenditures otherwise authorized.	Total expenditures.	Excess of total receipts over total expenditures.
1899.						
July	$684.00	$9,192.57	$730.70	$400.00	$10,007.27	$812,817.94
August	330.95	8,955.18	1,405.80	.....	10,691.93	939,629.31
September	100.00	10,118.66	1,985.26	.....	12,203.92	707,384.80
October	2,698.13	10,510.34	1,488.22	.....	14,696.89	725,875.27
November	365.92	12,295.15	1,627.55	.....	14,288.62	724,318.73
December	816.01	12,449.11	1,794.44	762.80	15,822.36	873,570.26
1900.						
January	333.52	12,957.88	3,158.88	97.00	16,547.28	814,521.93
February	1,461.91	14,414.16	1,571.18	1,632.15	19,079.40	712,043.71
March	532.93	15,296.00	4,761.94	80.28	20,671.15	1,130,586.68
April	100.00	14,543.27	2,154.09	161.26	16,958.62	1,055,865.73
May	141.41	18,948.92	1,297.65	94.00	20,481.98	1,334,834.92
June	.....	16,757.64	2,472.03	255.40	19,485.07	1,357,089.52
Total	7,564.78	155,439.08	24,447.74	3,482.89	190,934.49	11,188,538.80

All amounts given are in Mexican currency.

The following reports have not been received to date and are not included in this statement. Cebu, month of June; Siassi, months of January and June; Zamboanga, months of March, April, May, and June.

APPENDIX E E.

Proceedings of the board of officers to revise the United States customs tariff and regulations in the Philippine Islands, convened at Manila, P. I., June 18, 1900, by General Orders, No. 80, office of the United States military governor in the Philippines, dated Manila, P. I., June 9, 1900.

MANILA, P. I., *August 25, 1900.*

Proceedings of the board of officers to revise the United States customs tariff and regulations in the Philippine Islands, convened at Manila, P. I., June 18, 1900, pursuant to the following order:

GENERAL ORDERS, No. 80. } OFFICE U. S. MILITARY GOVERNOR IN THE PHILIPPINES, *Manila, Philippine Islands, June 9, 1900.*

By direction of the War Department a board of officers to revise the United States provisional customs tariff and regulations in the Philippine Islands will convene at Manila, P. I., at 10 o'clock on Monday, June 18, 1900, or as soon thereafter as practicable.

Detail for the board.—Lieut. Col. W. F. Spurgin, Sixteenth U. S. Infantry; Capt. W. W. Wotherspoon, Twelfth U. S. Infantry; Capt. Charles H. Marple, Fortieth Infantry, U. S. V.

The collector of customs of the islands and the collectors of the various ports of entry will furnish to said board, upon its request, all data, statistics, and information which may be required by them in the performance of the duty enjoined.

Further instructions from the War Department will be hereafter communicated to the board.

By command of Major-General MacArthur:

E. H. CROWDER,
Lieutenant-Colonel Thirty-ninth Infantry, U. S. V., Secretary.

Pursuant to the foregoing order the board convened at 10 a. m. June 18, 1900, at the office of the collector of customs of the chief port of the islands.

Present: Lieut. Col. W. F. Spurgin, Sixteenth U. S. Infantry; Capt. Charles H. Marple, Fortieth Infantry, U. S. V. Absent: Capt. W. W. Wotherspoon, who remained at Iloilo in obedience to telegraphic order from the military governor postponing his departure therefrom until further orders.

The board being informed by the secretary to the military governor that telegraphic advices had been received from the War Department, dated Washington, D. C., June 8, 1900, to the effect that instructions would be sent therefrom that would govern in the work of revision, deemed it advisable to await arrival of these before entering upon the active work of such, and after the preliminaries of organization, adjourned to meet at the call of the president when these should have been received. Before such adjournment the recorder was instructed to notify, in writing, the three chambers of commerce in Manila, the American, Manila, and Spanish chambers, respectively, of the appointment of the board and its purpose and to request of these bodies, and through them the merchants comprising them, that the board be favored

as early as possible with such criticisms in writing upon the existing customs tariff and regulations as would seem proper to be made and with specific and detailed suggestions concerning all changes, substitutions, or amendments which it might be thought would tend to the improvement thereof. In reply thereto were received the communications that are hereto attached, marked "W."

On July 13, 1900, in the belief that the instructions of the War Department above referred to must be near at hand, the board again convened, all members being present. A room in the intendencia building was assigned to the board, where the work of revising the existing tariff and customs regulations was taken up, and where the board has since been engaged in daily session.

Notices of the location of the board were immediately sent to the three chambers of commerce above named, again inviting the full expression of the views of these bodies and their individual members in all matters affecting the levying of duties upon imports and exports and the general administration of customs in the Philippines, either by writing or by oral statement, before the board at any time within its business hours, therein mentioned.

In addition, the individual members of the board, in numerous cases, personally called upon merchants and importers to request of them particular data in their possession which was felt would be of assistance in the work of framing a just and equitable schedule of charges.

The response on the part of the merchants and commercial bodies of Manila to the repeated efforts of the board to enlist their active interest and aid has been disappointingly meager. Criticism of a most general nature was freely forthcoming, but definite and tangible expressions or suggestions for the betterment or improvement of the conditions with which fault was so freely found were correspondingly lacking.

To say that there is not a merchant or importer in Manila of respectable trade affiliations who has not been advised of the desire of the board to listen to all complaints and to receive all information that would tend to the improvement of the present system of tariff charges is believed to be a conservative statement, and it is felt that wherever the system of charges and imposts submitted with this report may, upon actual application or upon special and particular analysis of the different sections, prove unequal or inadequate, the apathy shown by the merchants and importers in the matters directly affecting their own interests will be largely to blame therefor.

In the work of framing a satisfactory tariff, or of revising the present one so as to provide an ample revenue for the expenses of the Government, and at the same time enable merchandise to be imported and exported with profit to the merchant and producer and without hardship to the consumer, the difficulties encountered have been numerous and serious.

The Spanish administration of customs left behind it no system of records upon which reliance could be placed or that could be termed statistics, and no reliable estimate could be formed as to the income actually received from customs under Spanish rule.

The conditions under American occupation have been continually changing and at no time constant. With the shifting of military operations and the opening of new ports, as additional territory was brought within the subjection of our arms, and with the commerce

that keeps pace therewith, were introduced factors uncertain and abnormal upon which a conservative estimate as to the income of the future could scarcely be made.

No budget or estimate of the expenses of the Government has been obtained upon which the amount of customs that will be needed for the future can be estimated. The instructions from Washington when received conveyed no intimation as to whether the present receipts can be regarded as sufficient for these purposes, in conjunction with those that will be derived from direct taxation, as the system thereof is developed with the resumption of business and commerce in the interior of the islands, or whether expenses of the Government require an increase, substantial or otherwise, in the income at present derived from the customs charges of the islands.

At the outset, too, the question arose as to whether there should be continued the system of specific duties that prevails in the present tariff, or whether better results would follow the application of an ad valorem method as controlling in the United States tariff.

The present tariff is essentially specific. Wherever an article of import can be referred to any of its, in many cases, faulty classifications, that classification fixes a certain specific charge. This, notwithstanding that the tariff consists of a number of separate charges on each item of entry as, first: The duty itself upon the particular article levied according to quantity; then, in many cases, an additional charge called a "surtax;" then 10 per cent of the original duty and such surtax charged and levied as harbor dues, and 8 per cent of the value of the articles as arbitrarily fixed by a table of valuations, and finally a consumption tax which is levied upon spirits, vegetables, flour, salt, and mineral oils. These successive charges were made from time to time under Spanish rule as the expenses of the Government required and have been retained to the present time. The so-called "ad valorem" tax, 8 per cent, contained in the present tariff, is determined from a fixed table of values established by article No. 9 of the royal decree, August 21, 1896, which in many cases bears no relation to the real or market value of the articles therein embraced. Thus, in the present tariff, every article of import is subject to several charges, each of which is fixed and determined irrespective of the real value of the article itself, and all reducible to one entire amount.

The instructions from the War Department dated Washington, D. C., June 15, 1900, received by the board on August 6, when the work of revision was well under way, a copy of which is hereto attached, marked "A," contained a recommendation of the Assistant Secretary of War to the effect that "the surtax of 8 per cent upon value and 10 per cent on import duties should be eliminated, as well as the use of the table of values." This suggestion had been already anticipated by the action of the board as a basis of work in revision, and had been embodied in a communication by it to the secretary to the military governor dated July 26, 1900, hereto attached and marked "X," recommending the reduction, during the continuance of the present tariff, of the various component charges comprising the duties as at present levied to one specific charge in each instance, and the publication of the prevailing duties so reduced for immediate application, thereby doing away with much unnecessary labor, removing chance of error, and causing the present duties to be clearly and precisely ascertainable.

Such recommendation of the board has received the approval of the military governor, and in accordance therewith the collector of customs of the islands, has had the duties under the existing tariff reduced to one specific charge in each instance, and the same are now being published for the benefit of all concerned.

The classification of the present tariff has proved most unsatisfactory, and it was at once apparent that material changes must be made therein with additional classifications and frequent rearrangement in those to be retained, if a system of specific duties were to be adopted. Opinions of the individual members of the board, and of merchants and importers consulted on this subject, differed as to the advisability of a specific or ad valorem tariff. In deciding in favor of the former the board was largely influenced by the fact that importers and venders and their principals in the foreign market have grown accustomed to the levying of duties in the Philippines without reference to the real or market values of merchandise that would necessarily control in an ad valorem system.

It was urged that difficulties and confusion caused by the mistakes of importers would attend a change from the specific to an ad valorem system, and this objection, together with those that present themselves on account of the opportunities for fraud afforded thereby, would, it was felt, more than offset the advantages of the more equitable distribution of charges obtainable through an ad valorem system, but which can only be realized with the honest and intelligent cooperation of all concerned in the importation of goods from the foreign manufacturer or vendor down to the last agent in the appraisement of goods and the computation of values.

Specific duties have accordingly been fixed by the board in the revision herewith presented in all but a few instances, where it was felt that with the information before the board and the almost innumerable varieties and values of the articles embraced, nothing but ad valorem charges could produce satisfactory results, and the board has with reluctance in many other cases conceded for the sake of uniformity specific duties, where a due discrimination would seem to almost demand an ad valorem basis of computation. Duties of the latter class are imposed in the proposed revision in only the following instances: Precious stones, statuary, oil paintings, musical instruments (excepting pianos and organs), machinery and cars, and optical and scientific instruments.

While realizing that that would be the best example of a specific tariff that most nearly approaches a complete and exhaustive catalogue, alphabetically arranged, of all articles of commerce and manufactures with the duties established for each of these, the board recognized that such a compilation by it was impossible, both on account of the time that would be required for such an undertaking and because of the insurmountable difficulties in obtaining either the clerical assistance or the data necessary for its accomplishment.

In the proposed system herewith presented the number of classifications is twice those contained in the present tariff, while the index to the revision embraces some 2,500 references as against 240 in the present tariff.

The total customs receipts of the islands since American administration thereof, August, 1898, to August 1, 1900, have reached, as shown by the valuable table prepared under the direction of the collector of

customs of the islands and the chief port, hereto attached and marked "K," the sum of $19,389,238.87, Mexican currency. And notwithstanding marked fluctuations in the receipts for this period, as shown by this table, due to conditions that have been in the past constantly changing and shifting, the board has felt warranted in assuming that the conditions prevailing in the islands in May, June, and July, 1900, can reasonably be counted upon as continuing in the future, except where changing for the better as new territory is brought under the sway of established law and commerce in all its branches is extended and advanced. Larger importations will be required to satisfy the demands of the consumers increased in number by this advance of the sphere of American control, and there will follow a corresponding increase in the exportation of those commodities the production of which has largely ceased on account of local disorder and domestic disturbances.

The board has therefore assumed as a basis of its work herein that the income at present derived from the existing tariff, which reached the sum of $1,701,524.16, Mexican, in the month of July, would at least continue thereunder.

And while each commodity has been considered by itself with reference to its cost of production and the uses to which it is put in consumption, the necessities of income have at no time been lost sight of in the present revision. Some articles have been reduced from the duties charged in the prevailing tariff and others increased, but the board is of the opinion that were the tariff herein recommended to be adopted as an entirety, the income that would be derived therefrom in the first six months of its application would at least equal that which the present tariff would produce during such period, and would thereafter, through the impetus it would give agriculture, trades, and commerce, in many new directions by encouraging them where now no aid is given, result in a considerably greater revenue than the present tariff would produce, and at the same time bring within reach of the consumer many articles which are really necessities, but which are by the present tariff practically prohibited from entry into the Philippines.

With two exceptions, those of coal and rice, the reduction of duties that have been recommended will, it is believed, benefit American trade and commerce and work to their advantage more than that of other countries.

Previous to American occupation a decided preference was given to imports from Spain over those from other countries, but from the time of American occupation the preferential in favor of Spain was abolished, except for a brief period when goods purchased for shipment into the archipelago before the declaration of war were allowed to be entered under conditions prevailing at the time of their being destined for those islands.

In considering the subject of American products and the duties they should pay, the board, while realizing that the treaty of Paris prevented any direct discrimination in their favor that would not equally apply to those of Spain, was in doubt whether other nations—especially those in whose conventions with the United States the "favored-nation clause" occurs—could not rightfully claim the benefit of any privileges that Spain might thus acquire.

In the letter of E. Montero Rios, president of the Spanish commission for the conclusion of the treaty of peace, to William R. Day,

president of the American commission with like powers, dated Paris, November 22, 1898, annexed to Protocol No. 16, p. 216, Senate Document 62, Part I, written before the conclusion of the treaty, the following question was put:

First. Is the offer made by the United States to Spain to establish for a certain number of years similar conditions in the ports of the archipelago for vessels and merchandise of both nations—an offer which is preceded by the assertion that the policy of the United States is to maintain an open door to the world's commerce—to be taken in the sense that the vessels and goods of other nations are to enjoy or can enjoy the same privilege (situacion) which for a certain time is granted those of Spain, while the United States do not change such policy?

The offer referred to in this communication was that previously made by the American commission, and is set forth on page 210 of Senate Document 62, Part I, in the following language:

And it being the policy of the United States to maintain in the Philippines an open door to the world's commerce, the Ame.ican commissioners are prepared to insert in the treaty now in contemplation a stipulation to the effect that for a term of years Spanish ships and merchandise shall be admitted into the ports of the Philippine Islands on the same terms as American ships and merchandise.

The above question of E. Montero Rios was answered by Mr. Day, in behalf of the American commission, in a letter of the same date, in which the following language was used:

The declaration that the policy of the United States in the Philippines will be that of an open door to the world's commerce *necessarily implies that the offer to place Spanish vessels and merchandise on the same footing as American is not intended to be exclusive.* But the offer to give Spain that privilege for a term of years is intended to secure it to her for a certain period by special treaty stipulation, whatever might be at any time the general policy of the United States.

The instructions from the War Department being silent on this point, and the United States never having to the knowledge of the board made any expression or taken any action that would indicate a change of the policy thus announced by its commissioners at Paris, the board considered itself concluded thereby from any adjustment of duties that would directly and avowedly discriminate in favor of American products over those of other countries.

It remained, therefore, for the board to direct its efforts along this line to such an adjustment of the duties upon American products as would enable them to compete most favorably with those of other nations in the markets of the islands without any direct discrimination in their favor. Particularly has this been done in canned goods, such as vegetables, fruits, and preserves, and in what are termed hog products, as ham, bacon, and lard, upon which articles the present duties are excessive, and in many cases prohibitive. The duty upon flour has for the same reason been materially reduced, and the same course has been followed in articles of machinery, where it is felt that with a fair field and no favors America can successfully compete with the world. In these and in all reductions the welfare of the islands and the progress, prosperity, and comfort of its inhabitants have not been lost sight of, but have been recognized as a controlling factor in the tariff equation. Even though a temporary falling off in the duties heretofore obtained upon these classes of merchandise were to follow the application of the schedule presented by the board it is felt that the largely increased importation that would quickly follow therefrom if the consumer should be given the benefit thereof, and the lower prices that would thereby obtain, would in a short time result in greater customs receipts

than can ever be obtained from the present tariff, and if the importer, merchant, and middleman should at first absorb the reductions thus made and the customer not benefit thereby, as has been the case, at least temporarily, in Cuba (see report of Robert P. Porter and J. P. Sanger on Cuban tariff to the Secretary of War, dated Washington, D. C., March 8, 1900, hereto attached, marked "X"), such a result would be due to an absence of business methods and the healthy competition usually attending the interchange of commerce that would quickly challenge the attention of energetic American merchants and capitalists to the abnormal conditions of trade in the Philippines, with the result that modern methods of business procedure would be introduced into the islands and the resulting competition would in the end give the consumer the benefit of these reductions.

One item of reduction contained in the revision herewith presented demands special mention. In scaling the duties on husked and unhusked rice from those of the present tariff $1.257 and $1.177 per 100 kilos to 75 and 70 cents, respectively, the action of the board has been with the sole purpose of decreasing the cost of what is a necessity of life to most of the inhabitants of the islands, and with the appreciation that such reduction can only result in the lessening of customs receipts by the amounts of the reductions made.

Max L. Tornow, in a sketch of the economic conditions of the Philippines, on page 1307 of "Foreign Commerce of Cuba, Porto Rico, the Hawaiian, Philippine, and Samoan Islands," Treasury Department, Bureau of Statistics, says:

> Formerly, in 1850 to 1860, or even later, rice was exported from the islands, but the quantity gradually decreased until exportation ceased altogether and finally began to be imported.

The importation of rice into Manila alone for the year 1899 amounted to 148,527,169 pounds, of the value of $2,349,666, and the duties obtained therefrom were $449,882, gold, or an ad valorem duty of 19.1 per cent, while in the first quarter of 1900 there were brought into the same port 22,374,039 pounds, at a valuation of $326,646, gold, and duties were collected thereupon in the sum of $62,621, gold, or an ad valorem charge of 19.1 per cent.

Up to the year 1896 the total import duties on rice in the Philippines, husked and unhusked, amounted to 50 cents per 100 kilos. In 1896 and 1897 there were added to this ad valorem charges of 2 and 6 per cent, 8 per cent in all, upon the arbitrary system of valuations hereinabove referred to. The duties as thus increased are maintained to-day, while the prices for native rice, unhusked, in Manila have advanced from $3.75 per 100 kilos in 1894 to $4.35 in 1900; of native hand-cleaned rice from $5 in 1894 to $8.04 in 1900; of steam-cleaned native rice, from $5.565 in 1894 to $9.09 in 1900, with the same figures for Saigon rice, which constitutes the bulk of the importations. These figures are based upon the estimate furnished the board by the Manila Chamber of Commerce in response to a request from it, hereto attached and marked Exhibit W. The table furnished by the Spanish Chamber of Commerce shows the increase upon husked rice for the same period as being from $2.65 to $4.766; upon native white rice, husked, from $4.95 to $7.82, and upon Saigon rice from $4.94 to $9.09.

These duties are borne by the consumer, and the board has felt that the present conditions, under which the price of this staple article of food is from 50 to 60 per cent higher than in 1896 when the duties were

40 per cent less than those now prevailing, should not continue and that the Government should contribute to the lessening of the cost of what is a necessity of life to almost the entire population of the archipelago, particularly in view of the fact that as the United States extends its control of the islands and methods of agriculture improve this source of revenue may be expected to wholly cease.

As no definite instructions have been received by the board as to the scope of the revision of the tariff for which it was convened, the board has felt at liberty to consider the whole matter in its general bearings upon the welfare and prosperity of the archipelago, as well as upon its revenue-producing aspect. From this point of view two courses seemed open to it as a basis for its labors of revision: First, such a system of customs taxation as would produce the largest revenue in the near future that the industries and conditions of the archipelago would stand without adding to our political and governmental embarrassments; or, second, such a system of customs taxation as would give the maximum revenue with the least injury and greatest encouragement to the industries of the islands.

The only advantage that could be claimed for the first course appeared to the board to be that of a high revenue in the immediate future which would help meet the great cost of the war and aid in the reestablishment of civil government in the islands. As an offset to this it could be reasonably urged that the adoption of such a course would tend to restrict the production of standard crops, increase the discontent of the people, whose rebellion against Spain was, as alleged, largely due to overtaxation, and thus lessen the revenue in the near future by restricting the purchasing power of the people.

The advantages in favor of the second course, viz: Such a system of customs taxation as will give the greatest encouragement to the industries and native productions of the islands are deemed by the board to point to the advisability of deriving the customs revenue almost exclusively from the products and manufactures of foreign countries, not in competition with home products and stimulating and encouraging home industries wherever possible.

The board has adopted the second course as a basis for its work, and by allowing the free entry of all agricultural apparatus and machinery and cheapening the cost of the staple food of the inhabitants, trusts that prosperity will come, and that the farming and marketing of the crops will bring such increase of wealth in the near future as will greatly augment the revenue.

In connection with the raising, producing, and marketing of the agricultural and other products of the archipelago the matter of transportation appears of almost first importance, the islands being wholly without suitable roadways and the small coasting-trade vessels charging such high freights for carrying the produce from the points of production to the ports of exportation as to make the marketing of crops exceedingly costly. The board has in considering this matter recommended the admission of railway and tramway material free for a period of years and has, in the schedule submitted, reduced the duties on such furnishings for ships as canvas, metal sheathing, and rope, in the expectation that by cheapening the cost of maintaining vessels and stimulating the construction of railways and tramways the freight charges will be greatly reduced.

In arriving at the schedule of charges herein the board has made

material reductions upon the duties as now levied upon building stones, cement, and lime, believing that these are inordinately high at present and that greater receipts will follow the reductions proposed. The duties upon statuary and fine manufactures of marble have been greatly increased.

Diamonds and precious stones under the present tariff have been referable to no appropriate classification, and the board has provided for this by fixing a charge of 10 per cent ad valorem.

The duties upon coal and coke have been materially reduced—about 50 per cent—for the reason that as now levied they are inordinately high and so increase the cost of these articles that ships will not coal here. It is believed that greater importation of this commodity will result from the lower duty herein established and in time produce greater receipts than would result from the present tariff.

The duties upon petroleum, refined and crude, have been reduced, respectively, 25 and 50 per cent, in the belief on the part of the board that to the present high charges upon these products is due the small consumption thereof, and that by the reductions proposed the consumption will be so increased that the amount of duties derived therefrom will be greater than at present.

In glass and glassware the present charges have been generally maintained, as fair and equable, except in the fine forms, where they have been increased.

In pottery and porcelain existing charges have either been maintained or slightly increased, except in the class of porcelain for sanitary purposes, newly created, with duties materially lower than those at present imposed upon such goods. The importations thereof at present are few, if any, and it is believed that by the low duties fixed therefor in the proposed schedule not only will a considerable income be derived where none is now received, but that the health and comfort of the residents will be greatly improved.

The duties upon gold, silver, and platinum have been largely increased.

In iron and steel the duties have been increased upon the articles that have been heretofore imported in any quantity. Upon the heavier articles, such as structural and railroad iron, the duties have been materially decreased to encourage importations where practically none have been had and to aid in the development of the islands.

In copper and its alloys the duties have been materially decreased upon wires and electrical supplies, as well as upon sheathing for vessels, in pursuance of the policy to encourage wherever possible the advancement of the islands by placing low duties upon the instruments of commerce.

Other forms of this metal and its alloy have increased duties placed upon them.

The duties upon tin, zinc, lead, and other metals have been slightly increased, except in their crude forms, where they have been correspondingly reduced to encourage native craftsmen.

On drugs and chemicals, animal oils, and heavy oils duties have been increased, in the case of the latter to encourage the local products, while turpentine and the lighter oils have been decreased about 30 per cent in the belief that greater importation and increased receipts will follow therefrom. Colors, dyes, and varnishes have been slightly increased, and in medicines and chemical products generally the present

duties have been maintained, excepting quinine and other products of cinchona bark, and germicides, which have been placed upon the free list.

Starch and soap have been given the duties now borne by them, while the duty upon wax has been slightly decreased. In gunpowder the duties have been largely increased. In tobacco the duties have been increased upon cigars, but decreased upon smoking tobacco to place the latter in grades not manufactured in the islands within the reach of the consumer desiring them. The duties at present being inordinately high, the rates retained are more than sufficient to afford ample protection for native products, if these should ever be produced in form and quality equal to those now imported.

Upon matches the duty has been slightly increased.

In cotton, raw and in yarns and in tissues, the duties have been maintained, and the same is the case with flax and hemp.

In wool, raw and in yarns, the present duties are maintained, but a reduction of about 50 per cent has been made in tissues, those now levied being prohibitory, the customs receipts from importations thereof into Manila for the year of 1899 and for the first quarter of 1900 only amounting to $5,000, Mexican currency.

In silks a new class has been created for worms and cocoons, where there have been no previous importations, with duties materially less than these would pay under the present tariff. In spun silks and yarns the duties have been slightly reduced in order to encourage native weaving, and larger importation should follow. The duties upon silk tissues, as velvets, plushes, lace, etc., have been increased about 10 per cent.

In rubber and rubber goods the duties have been materially reduced; the old tariff is prohibitive on these, and if the reductions proposed herein are adopted the board believes the income from customs will be largely added to by the increase in importations that will result therefrom.

The duties upon paper in its coarser grades are regarded as excessive and have been reduced. Those imposed by the present tariff have been maintained or slightly increased in the case of the finer grades. Books and periodicals have been placed upon the free list in the belief that the free entry of these and their correspondingly decreased cost to the consumer will prove a factor for civilization and progress that will greatly outweigh any pecuniary advantages that might be derived from the retention of the existing duties thereupon.

Pasteboard boxes of the cheaper grade are at present too high, and the board has recognized the justice of the number of complaints by materially reducing the duty upon these. Those now charged for the entry of higher and more expensive grades have been increased, and in this class, as in almost all cases where the board has reduced the duties, it is believed that a greater income will be derived than is now obtained from the present tariff.

In wood the duties upon staves for barrels have been decreased, as is the case generally in ordinary wood, where, on account of the inordinately high prices prevailing for furniture, it has been thought advisable to reduce the duties, which are now practically prohibitive, to a point which, in the absence of the development of the native industry, will admit of the importation of foreign products and which will at the same time afford sufficient protection to native or resident

mechanics whenever the development of this portion of the resources of the islands shall be seriously undertaken.

Upon firewood the present duties are maintained, as well as those upon common furniture, and increased upon furniture of fine and expensive woods.

For the same reason the duties on furniture of cane and rushes have been reduced, those upon the raw articles comprising them have been deemed moderate enough and therefore have been maintained.

In the case of animals, those for breeding purposes have been placed upon the free list, with provision against their importation for other uses.

The duties upon horses and mules for draft purposes are materially reduced, but maintained at such a price as to afford all proper encouragement to resident breeders.

On leather the duties upon the cheaper grades, unworked, have been reduced, and increased upon the higher classes and manufactures.

The duties upon animal remains have been retained except that guano and manures have been placed upon the free list.

In watches and clocks the duties have hitherto been excessive upon the cheaper grades, and the board has placed a low specific duty thereupon that will, in its opinion, result in the large importation of American clocks and watches of these classes with increased revenue to the Government. Musical instruments retain the duties imposed upon them or have these increased.

In machinery and apparatus the board has placed agricultural machinery upon the free list and affixed a low ad valorem duty upon other heavy forms; the result should be large importations where previously lacking and the development of the islands with accompanying increase in customs receipts.

In carriages the duties have been reduced as being too high, while railway carriages have been placed upon the free list.

Fresh meats have been placed upon the free list, and the duties upon cured pork, bacon, and other hog products greatly reduced.

Fish, cured, has had lower duties placed upon it.

The duties upon grains, except rice, have been maintained.

Flour, corn, and corn meal have been materially reduced—about 30 per cent—being excessive in the opinion of the board.

Vegetables, dried and desiccated, have been decreased about 50 per cent for the same reason, and fresh vegetables placed upon the free list.

The duties upon biscuits, unsweetened, have been slightly reduced, and sweetened, materially, being excessive in the case of the latter.

In tropical products and those of the islands the duty has been retained upon sugar, except in the case of refined sugar, where it has been reduced, maintained upon cocoa, slightly reduced upon coffee, and increased upon spices.

In table oils, liquors, and wines the present duties have been maintained or slightly increased, except in the case of champagnes, where it has been increased some 200 per cent, and in still wines, where a reduction has been made of 33 per cent, which will, it is believed, benefit alike the consumer in the islands and the producers of California.

In canned meats, vegetables, and fruits large reductions have been made, the present charges thereon being excessive, and in many cases prohibitive. A reduction is also made upon preserved fruits.

Eggs, fresh, have been placed upon the free list, while the duties upon salted eggs are maintained.

Butter and cheese have heretofore had excessive duties placed upon them, and these have been reduced.

In providing for the free import, for a term of six years, of railroad equipments and machinery the board has had before it a similar provision of the Cuban tariff, but has lengthened the term over that therein established on account of the unsettled conditions here prevailing and the great distance separating the archipelago from the centers of industry and capital. It has broadened, too, the scope of the excepted artitles over the Cuban provision to include many not therein provided for, but which it is believed should receive the same encouragement as is accorded to railroads and their accessories.

Outdoor athletic games and apparatus have been constituted a new class and placed upon the free list.

The board is of the opinion that the reductions it has recommended will, wherever made, with a single exception in the case of rice, result in larger importation in quantities sufficient to increase the revenue from customs receipts, notwithstanding the lower duties, over and above what would be realized upon the same goods were the charges as now existing to be maintained.

The total valuation of articles exported from the archipelago during the year 1899, and from Manila during the first quarter of 1900, as shown by Exhibits D and E, was $24,520,801, American currency, upon which duties were assessed in the sum of $663,319, or a general ad valorem charge upon exports of only 2.7 per cent.

The board has maintained these export duties as they are in the existing tariff. Although adding considerable to the revenue of the islands, they are so slight as to occasion no hardship to anyone, and so far as the producer is concerned, the effect of their retention will, it is felt, be more than offset by the encouragement that is afforded the agricultural industries of the islands by this revision in placing upon the free list machinery and apparatus that must largely increase production, and at a reduced cost.

In matters pertaining to the administration of customs the board has made but slight changes in the existing provisions on this subject. It has required the production of a consular invoice only where the articles imported are assessed with an ad valorem charge. It has, though, required the declaration to state in all cases of the entry of goods the value thereof, with the idea that information will be thereby furnished that will tend to show the justice or inadequacy of the charges as imposed and suggest wherein these should be increased or decreased.

The metric system of weights and measures has been retained.

And although the board has differed on the question of retaining the peso as the monetary unit in the computation of customs duties and charges, a majority of its members decided in favor of so doing and the duties have accordingly been expressed therein. These have in every case been arrived at upon a basis of two pesos being equal to one American dollar; and if in the judgment of those in authority the business of the islands can be best administered with the monetary system of the United States as the basis of all transactions and computations, the present charges divided by two will give in American currency the exact duties which the board has adopted in each case.

With reference to the period of time that should be given merchants and importers to adjust themselves to the charges herein proposed, the board is of the opinion that four months should intervene between the adoption and publication of a new tariff and its being put into effect, in order that hardships be not worked to those who have on hand goods and merchandise that have been imported under the present tariff and which could not be disposed of in competition with those introduced under lower duties except at a material loss. Such a period ought to prove ample for business to adjust itself to the revision herewith recommended.

During the period between the publication and announcement of this tariff and the date fixed for its taking effect importers should be permitted to enter merchandise in bond, there to remain until the new tariff shall take effect, with the privilege of withdrawing the same during such period upon the payment of the present duties, except in case of champagnes and sparkling wines, where, in order to prevent the large importation that would be made to avoid the increase of duty herein recommended, the board is of the opinion that the duties of the new tariff should be applied by appropriate order immediately upon the adoption thereof.

A list of the data which the board has had before it in its work herein, and to which reference has been made in the fixing of the duties herewith submitted, is hereto attached, the exhibits themselves being forwarded under separate cover.

The revision of the tariff and its index as recommended by the board is herewith bound and made a part of its proceedings.

The board having completed the work for which it was convened then, at 9 o'clock a. m., adjourned sine die.

W. F. SPURGIN,
Lieutenant-Colonel Sixteenth Infantry, President.
W. W. WOTHERSPOON,
Captain, Twelfth Infantry, Member.
C. H. MARPLE,
Captain, Fortieth Infantry, U. S. V., Recorder.

APPENDIXES.

List of appendixes to proceedings of board of officers to revise the customs regulations and tariff of the Philippine Islands, convened by General Orders, No. 80, office of the military governor, June 9, 1900, which were used by the board in its proceedings.

A.—Instructions from the Assistant Secretary of War, dated Washington, D. C.
B.—Imports of commodities brought in foreign vessels to the Philippine Islands during the year 1899.
C.—Imports of commodities brought in foreign vessels to the Philippine Islands during the first quarter of 1900.
D.—Domestic exports from the Philippine Islands during the year 1899.
E.—Domestic exports from the Philippine Islands during the first quarter of 1900.
F.—Report of vessels entered and cleared, with receipts, expenditures, and disposition of funds at ports of entry in the Philippine Islands, for the years 1893 to 1899.
G.—Table of imports at Manila for months of March, April, and May, 1900.
H.—Table of exports at Manila for months of March, April, and May, 1900.
I.—Table of articles, in detail, with weight and invoice value, received at Manila for one month under different classes of existing tariff.
J.—Memorandum table of proposed new classification and grouping, showing existing duties reduced to specific duty and ad valorem duty, made by the board for its use.

K.—Consolidated report of receipts from customs at all ports of the Philippine Islands, by months, since American occupation.
L.—United States provisional tariff and customs regulations for the Philippine Islands, amended to September 1, 1899.
M.—Translations of values for the Philippine Islands.
N.—Tariff decisions and rulings of the collector of the islands on existing tariff.
O.—General orders, circulars, and memoranda as to the existing tariff from the War Department, office of the military governor, and office of the collector of the islands.
P.—Tables of weights and measures, table of taxes, memorandum of goods imported, with weights and values, by merchants of Manila.
Q.—United States tariff act, 1897.
R.—Customs tariff for ports in Cuba.
S.—Tariffs of foreign countries—America.
T.—Tariff of foreign countries—Asia, Africa, etc.
U.—Tariff of foreign countries—Europe.
V.—Monthly summary of commerce of the Philippine Islands, October, 1899.
W.—Correspondence from chambers of commerce and merchants regarding alterations in existing tariff.
X.—Copies of letters from board to merchants and others as to tariff matters, copy of report on Cuban tariff, and letter of the board to military secretary recommending reduction of existing tariff to specific duty.

UNITED STATES CUSTOMS TARIFF AND REGULATIONS IN THE PHILIPPINE ISLANDS CONTAINING THE AMENDED TARIFF PROVISIONS IN EFFECT ———, 1900.

[Manila, P. I., 1900.]

SECTION 1. The port of Manila is the chief port of the Philippine Islands, and the collector of customs at Manila is the collector of customs of the islands and of the chief port.

The following are subports of entry: Cebu, Iloilo, Jolo, Siassi, and Samboanga. The collector of customs at each of such shall have general jurisdiction of the collection of customs, duties, fees, and charges at the subport to which he has been appointed or assigned.

Every collector stationed at a subport will make weekly reports to the collector of customs of the islands at Manila of all transactions at his subport, with copies of all entries of merchandise duly certified, and all moneys collected at subports must be deposited with the collector of customs of the islands, who will receipt therefor in duplicate.

SEC. 2. The ports of the Philippine Islands shall be known as ports of entry, equipped ports, and unequipped ports. The ports of entry are Manila, Cebu, Iloilo, Jolo, Siassi, and Samboanga, and no vessels clearing from any foreign port will be allowed to enter any other than these ports.

Equipped ports are such other ports as have been declared as open for coasting trade by proper authority. At these ports inspectors of customs will be stationed.

Unequipped ports are all other ports in the islands with which coastwise trade is permitted.

SEC. 3. The following vessels only can engage in the foreign carrying trade of the Philippine Islands:

First, vessels owned by citizens or corporations of the United States duly registered to engage in foreign trade; second, vessels owned by persons or corporations not citizens of the United States holding registries to engage in foreign trade from Governments or States with which the United States is at peace.

Vessels engaged in foreign carrying trade shall only enter or touch at ports of entry, and shall not be permitted to engage in the coasting trade of the Philippine Islands by carrying either passengers or merchandise from one port of the islands to any other port of the islands; but this provision shall not be construed to prohibit the delivery by such vessels of passengers or merchandise taken on at a foreign port at the port of destination, even if such have entered first at other ports of entry of the islands.

SEC. 4. The following vessels only can engage in the coasting trade in the Philippine Islands:

Vessels owned by (*a*) a citizen of the United States residing in the Philippine Islands, or a resident agent of a citizen of the United States not residing in the Philippine Islands; (*b*) a native inhabitant of the Philippine Islands upon taking the oath

of allegiance to the United States; (*c*) a resident of the Philippine Islands who was such before April 11, 1899, hitherto a subject of Spain, upon abjuring his allegiance to the Crown of Spain and taking the oath of allegiance to the United States.

Owners of vessels authorized to engage in the coasting trade will be required to take out licenses as set forth in section 5 hereof.

SEC. 5. Licenses for vessels to engage in the coasting trade of the Philippine Islands will be issued to persons described in section 4 of these regulations, as follows:

Licenses of the first class to vessels desiring to clear from any port in the islands which has been opened by orders from competent authority to any other duly opened port.

Licenses of the second class to vessels desiring to navigate within the customs district where the license is issued, but not beyond such district; provided, that no license of the first or second class shall be issued to any vessel which does not hold the certificate of protection required by tariff circular No. 81, War Department, 1899, as extended to citizens of the United States having a resident agent in the United States.

Licenses of the third class for small boats under 15 tons register to engage in seacoast traffic, adjacent equipped ports, and within such limited area as may be authorized.

Licenses of the first and second class will be issued by collectors of customs at ports of entry, and of the third class by collectors and inspectors of customs at ports of entry and equipped ports.

SEC. 6. Every vessel shall, upon arrival, be placed under custom control until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention. If any merchandise be found on board any vessel which is not included in her manifest, produced as required by these regulations, the master shall forfeit an amount equal to double the duties fixed therefor; provided, that if it appears to the principal customs officer at the port of entry that the irregularities or omissions in the manifest occurred with intent of fraud or collusion, the master shall forfeit an amount equal to the value of the merchandise not manifested, and all such merchandise belonging to or consigned to the officers or crew of the vessel shall be forfeited.

Should any package or article named on the manifest be missing on the arrival of the vessel, or the merchandise on board not otherwise agree with the manifest delivered by the master, except as above prescribed, the master shall be liable to a penalty of not exceeding five thousand dollars ($5,000), to be imposed by the collector of customs; provided always, that the imposition by the collector of customs of any fine by virtue hereof greater than one thousand dollars ($1,000), shall be subject to the approval of the chief executive head; but if it is made to appear to the satisfaction of the principal customs officer at the port that no part whatever of the merchandise of such vessel has been unshipped, landed, or unladen since it was taken on board, except as specified in the manifest, and pursuant to permits, or that the disagreement between the merchandise and the manifest is by accident or mistake, such penalty shall not be imposed unless it shall further appear that the disagreement is due to negligence, in which case the collector of customs may impose a penalty upon the master of such ship of not exceeding five hundred dollars ($500), for each missing package.

SEC. 7. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure so to do of 1 peso per ton, registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers, and description of the packages and the names of the respective consignees, names of the passengers, from what port they come and their destination, together with a list of their baggage; which manifests, if the vessel be from a port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in the Philippines, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the collector of customs at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

SEC. 8. No vessel after her arrival in port shall be allowed to clear for another port until all her cargo has been landed or accounted for, and all goods destined for any port which may not be landed from the vessel within ten days after her arrival at such port may be landed and stored by the customs officials, and the resulting expense shall be charged against the goods.

SEC. 9. Prior to the departure of any vessel from any of the ports herein designated

the master shall deposit with the proper officer a manifest, in duplicate, of the outward cargo of such vessel, specifying marks and number of packages, a description of their contents, with names of shippers and consignees, with statement of value of each lot; also a list of passengers and their baggage and their destination. A clearance will then be granted to the vessel. No prohibited or contraband goods shall be exported.

LIGHT DUES, FEES, AND CHARGES.

SEC. 10. At all ports or places in the Philippine Islands which have been opened for trade by the United States authorities there shall be levied the following navigation and port charges: On each entry of a vessel from a port or place except from another port or place in the Philippines, per net ton, $0.10.

SEC. 11. The following shall be exempt from light dues: A vessel belonging to, or employed in, the service of the Government of the United States; or a vessel of a neutral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

SEC. 12. The tonnage of a vessel shall be the net or registered tonnage expressed in her national certificate of registry.

SEC. 13. The following fees in cash or stamps shall be collected on papers pertaining to shipping at the ports of the Philippine Islands, in addition to such other ones as may be from time to time prescribed, under proper authority, by the collector of customs of the islands:

For each certificate of protection issued to a vessel, in cash	$15.00
For each license of the first or second class for coasting trade, per net registered ton, in cash	1.00
For each license of the third class to small vessels under 15 tons, per gross registered ton	1.00

The fee for license of the third class shall be collected by affixing to the license internal-revenue stamps to the amount of the fee.

Stamps should be canceled by persons paying for the same. If for any reason this is not done, the cancellation shall be accomplished by the inspector or employee handling the stamped paper.

ENTRY OF MERCHANDISE.

SEC. 14. The consignee named in the bill of lading or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the collector of customs this bill of lading showing the character and quantity of the goods, wares, and merchandise, together with an entry in triplicate showing the name of the importer and the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and number of the packages, the nature and quantity of their contents, their value, including costs incurred in packing them for shipment, in the currency of the country from which the importation was made. The entry shall be signed by the importer, who must make affidavit to the truth of the statements contained therein, and shall agree in quantity and description with the facts shown by the bill of lading; provided that in each and every case where the declaration is for goods, wares, and merchandise, the value of which is greater than $200 and upon which an ad valorem duty is assessed under these regulations, the declaration shall be accompanied by a consular invoice duly executed before a United States consul or a consular agent, or, in the absence of such United States consul or consular agent, then before the consul or consular agent of a foreign nation at peace with the United States at the port of shipment, signed by the purchaser, manufacturer, owner, or agent, setting forth that the values in the said invoices are the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities at the time of exportation in the principal markets of the country from which imported and in the condition in which such merchandise is there bought for exportation or consigned for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition ready for shipment.

SEC. 15. After the packages and contents have been duly compared with the declaration and found to agree therewith, the duty due thereon shall be computed on the face of the entry, and after the payment of the proper duties and charges an order for the delivery of the packages and contents shall be issued by the proper officer.

SEC. 16. Any objection to the assessment of duty must be filed in writing by the importer within thirty days after the payment by him of the same, and no refund of duty will be made thereafter unless such written objection has been filed within the time specified.

SEC. 17. No delivery of imported merchandise shall be made to the importer unless he shall have paid the duties thereon or secured the same to be paid by a bond duly executed.

After filing the declaration prescribed by law, the collector will designate upon the declaration and a permit for the delivery of the merchandise, respectively, the packages to be examined, which, unless otherwise provided, shall be at least one package and not less than one-tenth of the entire declaration. The importer, if he shall desire the immediate delivery to him of all packages not ordered for examination, shall file a bond in a penal sum equal to double the estimated value of the merchandise, with approval sureties, for the payment to the collector of all duties and charges as soon as these are definitely ascertained, and for the return for examination of any package included in the entry, which may be demanded by the collector within ten days after such delivery to the importer; and in all such cases the importer must stipulate in writing upon the declaration to accept a classification of the merchandise upon an examination of the package designated by the collector. In the absence of such bond and stipulation all the packages will be held until after the duties and charges have been ascertained and paid.

BONDED WAREHOUSES.

SEC. 18. Warehouses for the storage of bonded merchandise shall be used exclusively for such purposes and for the storage of unclaimed and seized or confiscated goods under Government control, and shall comprise the following classes:

Class 1. Warehouses which are owned or leased by the Government.

Class 2. Importers' private bonded warehouses occupied exclusively for the storage of imported merchandise owned by the proprietors and entered in bond.

Class 3. Bonded warehouses used for the general storage of imported goods. A warehouse of this class shall consist of an entire building, used solely for the storage of bonded goods and of unclaimed or seized goods ordered therein by the collector.

Importers of merchandise dutiable under these regulations desiring to store such merchandise or any portion thereof, not less than an entire package, and if the merchandise be in bulk, not less than one ton, may, upon written application to the collector of customs, accompanied by a declaration similar to that provided for in section 14 of these regulations, be permitted to store such merchandise upon the giving of a bond with approved securities in a penal sum of twice the amount of the duties, which shall be ascertained before the giving of such permit, such bond being conditioned for the payment of such duties as the merchandise is withdrawn, and for the payment of the full duties as ascertained in the original declaration within a period to be fixed therein, whether the merchandise shall be withdrawn or not, and whether any portion thus bonded shall be lost, destroyed, or not, during such period.

Merchandise stored in bond shall be withdrawn in the same manner as that entered for immediate consumption.

The rate of storage and labor in the case of storage of merchandise in warehouses of class 1 shall be uniform and as established by the chief collector of the islands for each port of entry, and in warehouses of classes 2 and 3 as agreed upon between the importer and the warehouse proprietor. The Government shall in no case be responsible for the safe-keeping of goods stored in any bonded warehouse.

UNCLAIMED GOODS.

SEC. 19. All goods, wares, and merchandise not duly entered for payment of duty within ninety days after their importation; all goods, wares, or merchandise landed or stored under the provisions of section 8 of these regulations that have not been redeemed within ninety days after such landing or storage, and all seized and confiscated merchandise shall be sold at auction by order of the collector of customs at the port where such importation, landing, seizure, or confiscation shall have been made, after ninety days' public notice, which notice shall be given conspicuous posting at the custom-house; provided, that if in the judgment of the collector of customs the value of the property so to be sold shall exceed $500, there shall be published a notice of such sale once each week for the period of ninety days in some newspaper printed in the town in which such sale is to take place, if any such paper there be; provided further, that nothing herein contained shall apply to perishable property, which, when unclaimed in any custom-house in the Philippine Islands, may be sold

40 per cent less than those now prevailing, should not continue and that the Government should contribute to the lessening of the cost of what is a necessity of life to almost the entire population of the archipelago, particularly in view of the fact that as the United States extends its control of the islands and methods of agriculture improve this source of revenue may be expected to wholly cease.

As no definite instructions have been received by the board as to the scope of the revision of the tariff for which it was convened, the board has felt at liberty to consider the whole matter in its general bearings upon the welfare and prosperity of the archipelago, as well as upon its revenue-producing aspect. From this point of view two courses seemed open to it as a basis for its labors of revision: First, such a system of customs taxation as would produce the largest revenue in the near future that the industries and conditions of the archipelago would stand without adding to our political and governmental embarrassments; or, second, such a system of customs taxation as would give the maximum revenue with the least injury and greatest encouragement to the industries of the islands.

The only advantage that could be claimed for the first course appeared to the board to be that of a high revenue in the immediate future which would help meet the great cost of the war and aid in the reestablishment of civil government in the islands. As an offset to this it could be reasonably urged that the adoption of such a course would tend to restrict the production of standard crops, increase the discontent of the people, whose rebellion against Spain was, as alleged, largely due to overtaxation, and thus lessen the revenue in the near future by restricting the purchasing power of the people.

The advantages in favor of the second course, viz: Such a system of customs taxation as will give the greatest encouragement to the industries and native productions of the islands are deemed by the board to point to the advisability of deriving the customs revenue almost exclusively from the products and manufactures of foreign countries, not in competition with home products and stimulating and encouraging home industries wherever possible.

The board has adopted the second course as a basis for its work, and by allowing the free entry of all agricultural apparatus and machinery and cheapening the cost of the staple food of the inhabitants, trusts that prosperity will come, and that the farming and marketing of the crops will bring such increase of wealth in the near future as will greatly augment the revenue.

In connection with the raising, producing, and marketing of the agricultural and other products of the archipelago the matter of transportation appears of almost first importance, the islands being wholly without suitable roadways and the small coasting-trade vessels charging such high freights for carrying the produce from the points of production to the ports of exportation as to make the marketing of crops exceedingly costly. The board has in considering this matter recommended the admission of railway and tramway material free for a period of years and has, in the schedule submitted, reduced the duties on such furnishings for ships as canvas, metal sheathing, and rope, in the expectation that by cheapening the cost of maintaining vessels and stimulating the construction of railways and tramways the freight charges will be greatly reduced.

In arriving at the schedule of charges herein the board has made

material reductions upon the duties as now levied upon building stones, cement, and lime, believing that these are inordinately high at present and that greater receipts will follow the reductions proposed. The duties upon statuary and fine manufactures of marble have been greatly increased.

Diamonds and precious stones under the present tariff have been referable to no appropriate classification, and the board has provided for this by fixing a charge of 10 per cent ad valorem.

The duties upon coal and coke have been materially reduced—about 50 per cent—for the reason that as now levied they are inordinately high and so increase the cost of these articles that ships will not coal here. It is believed that greater importation of this commodity will result from the lower duty herein established and in time produce greater receipts than would result from the present tariff.

The duties upon petroleum, refined and crude, have been reduced, respectively, 25 and 50 per cent, in the belief on the part of the board that to the present high charges upon these products is due the small consumption thereof, and that by the reductions proposed the consumption will be so increased that the amount of duties derived therefrom will be greater than at present.

In glass and glassware the present charges have been generally maintained, as fair and equable, except in the fine forms, where they have been increased.

In pottery and porcelain existing charges have either been maintained or slightly increased, except in the class of porcelain for sanitary purposes, newly created, with duties materially lower than those at present imposed upon such goods. The importations thereof at present are few, if any, and it is believed that by the low duties fixed therefor in the proposed schedule not only will a considerable income be derived where none is now received, but that the health and comfort of the residents will be greatly improved.

The duties upon gold, silver, and platinum have been largely increased.

In iron and steel the duties have been increased upon the articles that have been heretofore imported in any quantity. Upon the heavier articles, such as structural and railroad iron, the duties have been materially decreased to encourage importations where practically none have been had and to aid in the development of the islands.

In copper and its alloys the duties have been materially decreased upon wires and electrical supplies, as well as upon sheathing for vessels, in pursuance of the policy to encourage wherever possible the advancement of the islands by placing low duties upon the instruments of commerce.

Other forms of this metal and its alloy have increased duties placed upon them.

The duties upon tin, zinc, lead, and other metals have been slightly increased, except in their crude forms, where they have been correspondingly reduced to encourage native craftsmen.

On drugs and chemicals, animal oils, and heavy oils duties have been increased, in the case of the latter to encourage the local products, while turpentine and the lighter oils have been decreased about 30 per cent in the belief that greater importation and increased receipts will follow therefrom. Colors, dyes, and varnishes have been slightly increased, and in medicines and chemical products generally the present

GROUP 6.—*Glass and glassware.*

		Pesos.
42.	Common or ordinary hollow glassware, without decoration, including bottles for wines, liquors, beers, cordials, chemicals, or medicines; also demijohns or flasks covered with matting or not covered, bottles and jars for preserves, sweetmeats, vegetables; also feeding bottles..100 kilos..	2.25
	Are included in this number bottles, demijohns, and flasks for oil, wine, drugs, perfumery, and chemicals, provided they be not cut; and unpolished glass of more than 12 millimeters in thickness for roofs and pavements.	
43.	Common or ordinary hollow or formed glassware, not engraved, decorated, or colored, such as lamp chimneys, lamp shades, tumblers, or goblets, including beer glasses; glass vessels for laboratories or chemists' use, 100 kilos	4.50
44.	Flat sheets of common glass for windows, doors, show cases, and cabinets ..... 100 kilos..	4.50
45.	Flat sheets of crystal or plate glass for windows, doors, show cases, and cabinets..... 100 kilos..	8.00
46.	Imitation of cut glass in bottles, flasks, dishes, whether decorated or not, lenses for lanterns, bull's-eyes, boxes, lanterns or lantern globes, carafes, decanters, common wine glasses, disks for clocks or lanterns, and decorated, engraved, or colored common hollow glassware .....100 kilos..	9.50
47.	Cut glass in bottles, flasks, dishes, bowls, decanters, carafes, wine glasses, paper weights, and all articles of luxury .....100 kilos..	50.00
48.	Glass mirrors of common glass, quicksilvered, whether decorated or not, including both hand, wall, and other mirrors .....100 kilos..	20.00
49.	Glass mirrors of cut, plate, or crystal glass, quicksilvered, whether beveled, engraved, or decorated, including both hand, wall, and other mirrors.....kilo..	.25
50.	Glass and crystal in all articles of ornament or luxury not specially elsewhere mentioned, including beads, imitations of precious stones or jewelry, watch crystals, buttons, lenses for spectacles, magnifying glasses, fancy vases, imitations of flowers and fruits.....kilo..	1.00
51.	All articles of glass used in the arts and industries, including gauge glasses, tubes, retorts, photographic lenses, and such articles as are not elsewhere specially mentioned .....100 kilos..	10.00

GROUP 7.—*Pottery, earthenware, and porcelain.*

52.	Clay in bricks, squares, tiles, and tubes for building purposes, drainage, furnaces, etc., including firebrick, and furnace or stove lining..100 kilos..	.13
53.	Clay in large or small tiles unglazed or varnished, for paving or walls, glazed sanitary and drainage pipe and tile, retorts, crucibles..100 kilos..	1.00
54.	China or kaolin, whether painted or not, faïence of fine clay, including table and household ware, pipes and pipe bowls, unglazed figures and manufactures of china or kaolin (not porcelain) .....100 kilos..	9.25
55.	Porcelain and articles of faïence of fine clay, including table service articles of luxury and ornament, jars, vases, and all kinds of fancy works, varnished, glazed, or decorated ..... 100 kilos..	19.00
56.	Porcelain or china in articles not otherwise specially provided for, including buttons.....100 kilos..	20.00
57.	Porcelain, porcelain lined, or clay articles for sanitary purposes, including bath tubs, washstands, urinals and slabs for the same, whether decorated or not; all articles of porcelain or clay for medical purposes..100 kilos.	4.00
58.	Porcelain or clay articles, for use in the arts and industries, including insulators for electric wires, knobs and handles.....100 kilos..	5.00

CLASS NO. 2.—METALS AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

GROUP 1.—*Gold, silver, and platinum.*

		Pesos.
59.	Gold and platinum in jewelry or plate, even when set with precious stones or pearls (which pay duty separately), and manufactures of gold.....per hectogram..	15.00
	In clearing finished articles, including jewelry and articles of gold, silver, or platinum filled with mastic, a reasonable tare allowance shall be made for such mastic.	

		Pesos.
60.	Gold-plated jewelry and plate, even when set with precious stones or pearls (which pay duty separately), and gold-plated ornaments and articles of luxury ..... kilo..	30.00
61.	Gold bullion articles or imitation of same, such as epaulets, galoons, knots, lace, stars, tassels, etc ..... kilo..	10.00
62.	Silver jewelry and plate, and manufactures of, including articles of luxury and art ..... kilo..	11.00
63.	Silver bullion articles, such as epaulets, galoons, knots, lace, stars, tassels, etc ..... kilo..	3.75
64.	Silver-plated jewelry and plate, and articles of luxury or art plated with silver ..... kilo..	2.20
65.	Articles of German silver or other imitations of silver ..... do...	.60

GROUP 2.—*Iron and steel.*

66.	Steel and iron in pigs, and old or scrap iron ..... 100 kilos..	.20
67.	Cast iron in columns, without being finished or polished ..... do....	.50
68.	Cast-iron pipe of all dimensions for conducting fluids, to include bends, joints, etc., ventilating pipes and air ducts, and cast-iron fittings for the same ..... 100 kilos..	.25
69.	Cast iron in common manufactures, including fencing, gates, plates, etc., not polished or combined with other metals or materials... 100 kilos..	.75
70.	Cast-iron fittings japanned, lacquered, or varnished, for carriages, house trimmings, carpenters' and cabinet-makers' trimmings, and generally all cast-iron fittings not elsewhere specially provided for..... 100 kilos..	2.30
71.	Cast-iron stoves, whether decorated, polished, or not, and similar forms with connections and fittings for the same ..... 100 kilos..	.75
72.	Cast iron in common manufactures not elsewhere specially provided for, 100 kilos	1.00
73.	Cast-iron hollow ware in utensils, galvanized, tinned, or not; but not enameled or coated with porcelain, including cooking utensils, household furniture, etc ..... 100 kilos..	2.21
74.	Cast iron in fine manufactures—i. e., those polished, enameled with a coating of porcelain, or with ornaments of other metals.... 100 kilos..	5.00
	Articles of malleable cast iron shall pay the duties stipulated for manufactures and articles of wrought iron.	
75.	Wrought iron or steel in bars, rods, and plates, and in such form as are not made up into articles ..... 100 kilos..	1.00
76.	Wrought iron and steel rails for railways, tramways, switches, etc., 100 kilos	.75
77.	Wrought iron and steel, in hoops and wheels, up to 100 kilometers in weight ..... 100 kilos..	1.50
78.	Wrought iron and steel in structural iron, including angles, T's, joists, beams, and generally all iron and steel for structural purposes whether for buildings, wharves, bridges, culverts, tanks, etc ..... 100 kilos..	1.00
79.	Wrought-iron and steel boilers of all kinds, whether for vessels or stationary plant, including boilers for locomotives ..... 100 kilos..	1.75
80.	Vessels with iron or steel hull and of mixed construction, of any capacity ..... per register ton..	5.00
81.	Wrought-iron or steel pipe, of all dimensions, whether galvanized, coated, or not, for conducting fluids, to include ventilating pipes and air ducts, with fittings for the same ..... 100 kilos..	1.50
82.	Wrought iron or steel in anchors, chains, axles, tires for wheels, springs for carriages of all kinds, to include heavy wrought pieces for ships' equipment ..... 100 kilos..	1.75
83.	Wrought-iron or steel fittings, japanned, lacquered, or varnished, for carriages, house trimmings, and generally all other wrought-iron or steel manufactures not elsewhere specially provided for ..... 100 kilos..	4.50
84.	Wrought-iron or steel ware, polished, enameled, or with ornaments of other metals ..... 100 kilos..	10.00
85.	Sheet iron, whether galvanized, corrugated, or not, for building purposes, not manufactured into any form ..... 100 kilos..	1.50
86.	Sheet-iron hollow ware, whether galvanized, lacquered, or not, including coal hods, buckets, stove and other pipe, and generally all articles manufactured of sheet iron ..... 100 kilos..	6.00

		Pesos.
87.	Iron or steel wire, single or twisted, not more than three strands, galvanized or not, not made up into any form ..... 100 kilos..	2.70
88.	Wire rope or cable, whether galvanized or not..... 100 kilos..	1.50
	Only round iron, the thickness of which does not exceed No. 1, English gauge—i. e., 8 millimeters in diameter—shall be considered as wire.	
89.	Common manufactures of wrought iron, including horseshoes, screws, nails, bolts, rivets, etc ..... 100 kilos..	1.90
90.	Iron or steel wire gauze not further manufactured, over 15 threads to square inch..... kilo..	.13
91.	Iron or steel wire screening, not further manufactured, under 15 threads to square inch..... 100 kilos..	4.50
92.	Agricultural implements and tools composed wholly or in greater part of iron or steel ..... 100 kilos..	1.00
93.	Tools and implements of trade, industry, or art, made wholly or in greater part of iron or steel..... 100 kilos..	10.00
94.	Needles, pins, pens, parts of clock work, and other similar manufactures, kilo.....	2.20
95.	Knives, carvers, razors, penknives, scissors, and surgical and dental instruments ..... kilo..	.56
96.	Sidearms, and detached pieces for same..... kilo..	10.00
97.	Shotguns, barrels, and detached pieces for same..... do...	12.00

GROUP 3.—*Copper and its alloys.*

98.	Copper cement, or cement for any of the alloys of copper....100 kilos..	6.00
99.	Copper of first fusion, old copper and brass, also copper, brass, or bronze in pigs, or any rough form not worked ..... 100 kilos..	4.25
100.	Copper, brass, or bronze in sheets or plates, not for sheathing vessels, 100 kilos.....	10.00
101.	Copper sheathing, or yellow metal for sheathing vessels.....100 kilos..	7.00
102.	Copper, brass, or bronze in bars, including bars of other metal covered with sheathing of any of those metals..... 100 kilos..	8.00
103.	Copper wire, insulated..... do....	5.00
104.	Copper, brass, or bronze wire, not insulated..... do....	14.00
105.	Copper, brass, or bronze tubes and pipes, and fittings for the same, whether planished or not, to include tubes or pipes covered with sheathing of any of those metals..... 100 kilos..	15.00
106.	Casting of copper, brass, or bronze, not elsewhere specially provided for ..... 100 kilos..	20.00
107.	Copper or brass wire gauze or netting, up to 100 threads to the square inch ..... 100 kilos..	20.85
108.	Copper or brass wire gauze or netting, over 100 threads to the square inch ..... 100 kilos..	30.00
109.	Copper, brass, or bronze hollow or flat ware, whether cast, pressed, rolled, or stamped, including utensils, lamps, basins, trays, picture frames, etc..... kilo..	.34
110.	Copper, brass, or bronze nails, tacks, spikes, bolts, rivets, and burrs, buckles, and nails with metal heads ..... kilo..	.40
111.	Copper, brass, or bronze hardware, including locks, hinges, knobs, bolts, hooks, and generally all articles of these metals used in the trade..kilo..	.40
112.	Copper, brass, or bronze jewelry and small articles of luxury....do....	1.00
113.	Articles manufactured of copper, brass, or bronze, not elsewhere specially provided for ..... kilo..	.50
114.	Small figures of copper, brass, or bronze, including statuettes, which are works of art ..... kilo..	1.50
115.	Statuary and large pieces of copper, brass, or bronze cast or wrought into works of art, including fountains and all large ornamental forms, 100 kilos	150.00
116.	Memorial and mortuary tablets of copper, brass, or bronze..100 kilos..	160.00
117.	Copper, brass, or bronze plates engraved for printing..... kilo..	2.00
118.	Bells and chimes of copper, brass, or bronze, or alloys of the same, weighing over 2 kilos, each..... 100 kilos..	100.00
119.	Copper or brass powder ..... kilo..	.50
120.	Articles of copper, brass, or bronze, nickeled ..... do....	1.10

GROUP 4.—*Other metals.*

			Pesos.
121.	Lead in pigs, bars, and old lead	100 kilos..	3.00
122.	Lead pipe, brackets, etc., for plumbing, also solder and Babbitt metal, 100 kilos		5.00
123.	Lead manufactures, not otherwise specially provided for	100 kilos..	10.00
124.	Type for use in printing	kilo..	.10
125.	Tin in ingots	100 kilos..	3.00
126.	Zinc in lumps, bars, or pigs	do....	2.00
127.	Zinc in sheets, nails, and wire	do....	5.00
128.	Zinc in manufactured articles, even varnished	do....	11.00
129.	Tin plate, unworked	do....	6.17
130.	Tin plate, manufactures	do....	12.00
131.	All other metals and alloys not elsewhere specially provided for, in sheets, lumps, nails, tubes, etc	100 kilos..	7.25
132.	The same metals manufactured, varnished or not	do....	13.00
133.	The same metals and zinc in nickeled wares	kilo..	1.10

CLASS NO. 3.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, AND CHEMICAL INDUSTRIES.

GROUP 1.—*Simple drugs.*

			Pesos.
134.	Cocoanut, palm, and other heavy vegetable oils (not including olive oil) for use in arts, industries, and trades, not pharmaceutical products and not for medicinal use	100 kilos..	3.00
135.	Turpentine and other light vegetable oils for use in arts, industries, and trades, not pharmaceutical products and not for medicinal use, 100 kilos		4.50
136.	Tan bark and barks of wood used in tanning	100 kilos..	.34
137.	Rape, flax, and other oleaginous seeds, including copra or cocoanut, 100 kilos		4.00
138.	Animal oils for use in arts, industries, and trades, not pharmaceutical products and not for medicinal use	100 kilos..	4.25
139.	Animal products used in medicine, not elsewhere specially provided for, 100 kilos		5.00
140.	Vegetable products used in medicine, not elsewhere specially provided for	100 kilos..	5.00

GROUP 2.—*Colors, dyes, and varnishes.*

141.	Dyewoods	100 kilos..	3.50
142.	Barks, beans, bemis, balsams, buds, flowers, roots, and generally all animal or vegetable products used in dyeing or making dyes, not elsewhere specially provided for	100 kilos..	5.00
143.	Dyeing extracts or preparations for dyeing, not derived from coal, 100 kilos		10.00
144.	Colors and dyes derived from coal	kilo..	.30
145.	Ocher and natural earths not mixed with oil for painting	100 kilos..	.35
146.	Ocher and natural earths mixed with oil ready for painting	do....	4.20
147.	Colors in powder or lumps	do....	2.40
	The colors included in this number are those composed of a metallic base, which for use are mixed with oil or turpentine, and are generally insoluble in water, alcohol, or ether. They are rarely crystallized and are almost always in powder or lumps, such as white lead, chrome yellow, vermilion, Prussian, and Thenardt blue, English green and parrot green.		
148.	Colors prepared for mixing with oil or varnish for painting, also inks and pencils	100 kilos..	10.00
149.	Colors in tubes and small cakes for artists' use, to include both water and oil colors	kilo..	25.00
150.	Blacking and dressing for shoes, boots, and harness	100 kilos..	12.00
151.	White lead and zinc for use in painting	do....	5.00
152.	Calcimine, colored or not, and similar dry powders for finishing walls, 100 kilos		2.50
153.	Varnishes and lacquers, either in gum or mixed	100 kilos..	10.00

GROUP 3.—*Chemical and pharmaceutical products.*

			Pesos.
154.	Muriatic, chlorhydric, nitric, and sulphuric acids	100 kilos..	1.42
155.	Alkaloids and their salts	kilo..	8.04
156.	Alkaline carbonates, barillas, alkalis, caustic and ammoniacal salts, except sulphate	100 kilos..	.57
157.	Alum	do....	.60
158.	Sulphur	do....	.30
159.	Chloride of lime	do....	.30
160.	Chloride of potassium, sulphate of soda, chloride, carbonate, and sulphate of magnesia	100 kilos..	.40
161.	Chloride of sodium (common salt)	do....	1.75
162.	Glues and albumin	do....	5.00
163.	Phosphorus	kilo..	.35
164.	Nitrate potash (saltpeter)	100 kilos..	1.21
165.	Nitrate of soda and sulphate of ammonia	do....	.54
166.	Sulphate of copper	do....	1.00
167.	Sulphate and pyrolignite of iron	do....	.90
168.	Germicides, fluid and in powder, including spirits of ammonia, put up for household use	100 kilos..	.50
169.	Pills, capsules, jujubes, and the like	kilo..	1.00
170.	Patent medicines, lotions, salves, and generally all prepared medicines the formula for which is not published	kilo..	.50
171.	Proprietary medicines, lotions, salves, and generally all prepared medicines having formula on the packages	kilo..	.25
172.	Toilet preparations, fine perfumed soaps, perfumery, essences, and cosmetics	kilo..	.60
173.	Toilet waters, such as listerine, Florida and orange waters	do....	.25
174.	Medicinal waters, bottled	do....	.12
175.	Opium, crude	do....	6.00
176.	Opium manufactured or prepared for smoking or other purposes	do....	8.00
177.	Pharmaceutical products not specified	do....	.25
178.	Chemical products not specified	do....	.15

The products or substances included in Nos. 177 and 178 shall be examined by the pharmaceutical inspector, who, in conjunction with the customs, will make a declaration as follows: "The goods cleared are those expressed in the declaration and are (or are not) admitted to importation by virtue of their formula having been published (here state where) or their composition having been discovered by analysis made by ——."

GROUP 4.—*Various.*

179.	Starch, not prepared as a food	100 kilos..	3.00
180.	Feculæ for industrial uses and dextrin	do....	.67
181.	Common soap, not scented or prepared for toilet purposes	do....	5.00
182.	Mineral and vegetable wax, including bees' wax, paraffin, stearin, and spermaceti in lumps or cakes, not manufactured	100 kilos..	5.00
183.	Paraffin, stearin, wax, and spermaceti, manufactured into candles, 100 kilos		10.00
184.	Paraffin, stearin, wax, and spermaceti, manufactured, to include fancy decorated candles and wax matches	100 kilos..	15.00
185.	Wooden matches of all kinds	do....	15.00
186.	Gunpowder, explosive compounds, and fuses, caps, and explosives having fulminate or powder, intended for miners' use	100 kilos..	16.00
187.	Gunpowder, sporting, including fireworks and pyrotechnics, and other explosives not intended for miners' use	100 kilos..	40.00
188.	Cartridges without powder, projectiles, or bullets, for firearms, the importation of which is permitted	100 kilos..	20.00
189.	Cartridges with powder, projectiles, or bullets, for the same firearms, 100 kilos		25.00

CLASS NO. 4.—TOBACCO.

GROUP 1.

190.	Tobacco in cigars or cheroots, and leaf	kilo..	5.00
191.	Tobacco otherwise manufactured	do....	.25

CLASS No. 5.—COTTON AND ITS MANUFACTURES.

GROUP 1.—*Raw cotton and cotton yarn.*

		Pesos.
192.	Raw cotton in baies, bats, or other form, not spun.....100 kilos..	2.00
193.	Cotton spun, and yarn twisted in one or two threads, bleached, unbleached, or dyed, up to No. 60, inclusive .....kilo..	.37
194.	The same, from No. 60 upward .....do....	.52

To ascertain the number, according to the English system (the system adopted in this tariff), to which a cotton yarn corresponds, any number of meters of yarn may be taken, and this number is to be multiplied by the invariable factor 59 (this being the number of centigrams a meter of cotton of a single thread No. 1 weighs). The product of the above multiplication is to be divided by the number of centigrams that the length of the yarn tested may weigh. The quotient multiplied by the number of threads will then give the corresponding English number, to which 7 per cent is to be added.

195.	The same when twisted with three or more threads, bleached, unbleached, or dyed.....kilo..	.65
196.	Cotton thread in spools, balls, or small skeins, for sewing.....do....	.65

GROUP 2.—*Cotton tissues.*

197.	Close-woven tissues, plain, unbleached, bleached, or dyed, in pieces or handkerchiefs not hemmed or cut, up to 25 threads, inclusive..kilo..	.34

The number of threads to be ascertained by count of the threads contained in a square of 6 millimeters, counting the weft and the warp. The instrument called "thread counter" is to be employed for this purpose.

198.	The same made up into articles of use or wearing apparel .....kilo..	.46
199.	The same made up into articles of use or as wearing apparel, and embroidered or trimmed with lace or crochet.....kilo..	.60
200.	Close-woven tissues, plain, unbleached, bleached, or dyed, in pieces or handkerchiefs not cut or hemmed, over 25 threads and up to 35 threads, inclusive .....kilo..	.52
201.	The same made up into articles of use or wearing apparel .....do....	.72
202.	The same made up into articles of use or as wearing apparel, embroidered or hemmed with lace or crochet.....kilo..	.90
203.	Close-woven tissues, plain, unbleached, bleached, or dyed, in pieces or handkerchiefs not cut or hemmed, 36 and above.....kilo..	.67
204.	The same made up into articles of use or as wearing apparel.....do....	.96
205.	The same made up into articles of use or as wearing apparel, embroidered or trimmed with lace or crochet.....kilo..	1.25
206.	Tissues printed, twilled, and figured in the loom, up to 25 threads, inclusive .....kilo..	.38
207.	The same made up into articles of use or as wearing apparel.....do....	.52
208.	The same made up into articles of use or as wearing apparel, embroidered or trimmed with lace or crochet.....kilo..	.66
209.	Tissues printed, twilled, or figured in the loom, from 25 threads up to and including 35 .....kilo..	.57
210.	The same made up into articles of use or as wearing apparel.....do....	.80
211.	The same made up into articles of use or as wearing apparel, embroidered or trimmed with lace or crochet.....kilo..	1.00
212.	Tissues printed, twilled, or figured on the loom, 36 threads and above, kilo.....	.86
213.	The same made up into articles of use or as wearing apparel .....kilo..	1.22
214.	The same made up into articles of use or as wearing apparel, embroidered or trimmed with lace or crochet.....kilo..	1.58
215.	Tissues, transparent, such as muslins, cambrics, lawns, organdies, and gauzes of all kinds, having up to 30 threads, inclusive.....kilo..	.72
216.	The same made up into articles of use or as wearing apparel.....do....	1.00
217.	The same made up into articles of use or as wearing apparel, embroidered or trimmed with lace or crochet.....kilo..	1.30
218.	Tissues transparent, such as muslins, cambrics, lawns, organdies, and gauzes of all kinds, having 31 threads and above .....kilo..	.98
219.	The same made up into articles of use or as wearing apparel.....do....	1.40
220.	The same made up into articles of use or as wearing apparel, embroidered or trimmed with lace or crochet.....kilo..	1.83
221.	Quiltings and figures .....do....	.67
222.	The same made up into articles of use or as wearing apparel.....do....	.95

the master shall deposit with the proper officer a manifest, in duplicate, of the outward cargo of such vessel, specifying marks and number of packages, a description of their contents, with names of shippers and consignees, with statement of value of each lot; also a list of passengers and their baggage and their destination. A clearance will then be granted to the vessel. No prohibited or contraband goods shall be exported.

LIGHT DUES, FEES, AND CHARGES.

SEC. 10. At all ports or places in the Philippine Islands which have been opened for trade by the United States authorities there shall be levied the following navigation and port charges: On each entry of a vessel from a port or place except from another port or place in the Philippines, per net ton, $0.10.

SEC. 11. The following shall be exempt from light dues: A vessel belonging to, or employed in, the service of the Government of the United States; or a vessel of a neutral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

SEC. 12. The tonnage of a vessel shall be the net or registered tonnage expressed in her national certificate of registry.

SEC. 13. The following fees in cash or stamps shall be collected on papers pertaining to shipping at the ports of the Philippine Islands, in addition to such other ones as may be from time to time prescribed, under proper authority, by the collector of customs of the islands:

For each certificate of protection issued to a vessel, in cash	$15.00
For each license of the first or second class for coasting trade, per net registered ton, in cash	1.00
For each license of the third class to small vessels under 15 tons, per gross registered ton	1.00

The fee for license of the third class shall be collected by affixing to the license internal-revenue stamps to the amount of the fee.

Stamps should be canceled by persons paying for the same. If for any reason this is not done, the cancellation shall be accomplished by the inspector or employee handling the stamped paper.

ENTRY OF MERCHANDISE.

SEC. 14. The consignee named in the bill of lading or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the collector of customs this bill of lading showing the character and quantity of the goods, wares, and merchandise, together with an entry in triplicate showing the name of the importer and the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and number of the packages, the nature and quantity of their contents, their value, including costs incurred in packing them for shipment, in the currency of the country from which the importation was made. The entry shall be signed by the importer, who must make affidavit to the truth of the statements contained therein, and shall agree in quantity and description with the facts shown by the bill of lading; provided that in each and every case where the declaration is for goods, wares, and merchandise, the value of which is greater than $200 and upon which an ad valorem duty is assessed under these regulations, the declaration shall be accompanied by a consular invoice duly executed before a United States consul or a consular agent, or, in the absence of such United States consul or consular agent, then before the consul or consular agent of a foreign nation at peace with the United States at the port of shipment, signed by the purchaser, manufacturer, owner, or agent, setting forth that the values in the said invoices are the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities at the time of exportation in the principal markets of the country from which imported and in the condition in which such merchandise is there bought for exportation or consigned for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition ready for shipment.

SEC. 15. After the packages and contents have been duly compared with the declaration and found to agree therewith, the duty due thereon shall be computed on the face of the entry, and after the payment of the proper duties and charges an order for the delivery of the packages and contents shall be issued by the proper officer.

SEC. 16. Any objection to the assessment of duty must be filed in writing by the importer within thirty days after the payment by him of the same, and no refund of duty will be made thereafter unless such written objection has been filed within the time specified.

SEC. 17. No delivery of imported merchandise shall be made to the importer unless he shall have paid the duties thereon or secured the same to be paid by a bond duly executed.

After filing the declaration prescribed by law, the collector will designate upon the declaration and a permit for the delivery of the merchandise, respectively, the packages to be examined, which, unless otherwise provided, shall be at least one package and not less than one-tenth of the entire declaration. The importer, if he shall desire the immediate delivery to him of all packages not ordered for examination, shall file a bond in a penal sum equal to double the estimated value of the merchandise, with approval sureties, for the payment to the collector of all duties and charges as soon as these are definitely ascertained, and for the return for examination of any package included in the entry, which may be demanded by the collector within ten days after such delivery to the importer; and in all such cases the importer must stipulate in writing upon the declaration to accept a classification of the merchandise upon an examination of the package designated by the collector. In the absence of such bond and stipulation all the packages will be held until after the duties and charges have been ascertained and paid.

BONDED WAREHOUSES.

SEC. 18. Warehouses for the storage of bonded merchandise shall be used exclusively for such purposes and for the storage of unclaimed and seized or confiscated goods under Government control, and shall comprise the following classes:

Class 1. Warehouses which are owned or leased by the Government.

Class 2. Importers' private bonded warehouses occupied exclusively for the storage of imported merchandise owned by the proprietors and entered in bond.

Class 3. Bonded warehouses used for the general storage of imported goods. A warehouse of this class shall consist of an entire building, used solely for the storage of bonded goods and of unclaimed or seized goods ordered therein by the collector.

Importers of merchandise dutiable under these regulations desiring to store such merchandise or any portion thereof, not less than an entire package, and if the merchandise be in bulk, not less than one ton, may, upon written application to the collector of customs, accompanied by a declaration similar to that provided for in section 14 of these regulations, be permitted to store such merchandise upon the giving of a bond with approved securities in a penal sum of twice the amount of the duties, which shall be ascertained before the giving of such permit, such bond being conditioned for the payment of such duties as the merchandise is withdrawn, and for the payment of the full duties as ascertained in the original declaration within a period to be fixed therein, whether the merchandise shall be withdrawn or not, and whether any portion thus bonded shall be lost, destroyed, or not, during such period.

Merchandise stored in bond shall be withdrawn in the same manner as that entered for immediate consumption.

The rate of storage and labor in the case of storage of merchandise in warehouses of class 1 shall be uniform and as established by the chief collector of the islands for each port of entry, and in warehouses of classes 2 and 3 as agreed upon between the importer and the warehouse proprietor. The Government shall in no case be responsible for the safe-keeping of goods stored in any bonded warehouse.

UNCLAIMED GOODS.

SEC. 19. All goods, wares, and merchandise not duly entered for payment of duty within ninety days after their importation; all goods, wares, or merchandise landed or stored under the provisions of section 8 of these regulations that have not been redeemed within ninety days after such landing or storage, and all seized and confiscated merchandise shall be sold at auction by order of the collector of customs at the port where such importation, landing, seizure, or confiscation shall have been made, after ninety days' public notice, which notice shall be given conspicuous posting at the custom-house; provided, that if in the judgment of the collector of customs the value of the property so to be sold shall exceed $500, there shall be published a notice of such sale once each week for the period of ninety days in some newspaper printed in the town in which such sale is to take place, if any such paper there be; provided further, that nothing herein contained shall apply to perishable property, which, when unclaimed in any custom-house in the Philippine Islands, may be sold

the master shall deposit with the proper officer a manifest, in duplicate, of the outward cargo of such vessel, specifying marks and number of packages, a description of their contents, with names of shippers and consignees, with statement of value of each lot; also a list of passengers and their baggage and their destination. A clearance will then be granted to the vessel. No prohibited or contraband goods shall be exported.

LIGHT DUES, FEES, AND CHARGES.

SEC. 10. At all ports or places in the Philippine Islands which have been opened for trade by the United States authorities there shall be levied the following navigation and port charges: On each entry of a vessel from a port or place except from another port or place in the Philippines, per net ton, $0.10.

SEC. 11. The following shall be exempt from light dues: A vessel belonging to, or employed in, the service of the Government of the United States; or a vessel of a neutral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

SEC. 12. The tonnage of a vessel shall be the net or registered tonnage expressed in her national certificate of registry.

SEC. 13. The following fees in cash or stamps shall be collected on papers pertaining to shipping at the ports of the Philippine Islands, in addition to such other ones as may be from time to time prescribed, under proper authority, by the collector of customs of the islands:

For each certificate of protection issued to a vessel, in cash	$15.00
For each license of the first or second class for coasting trade, per net registered ton, in cash	1.00
For each license of the third class to small vessels under 15 tons, per gross registered ton	1.00

The fee for license of the third class shall be collected by affixing to the license internal-revenue stamps to the amount of the fee.

Stamps should be canceled by persons paying for the same. If for any reason this is not done, the cancellation shall be accomplished by the inspector or employee handling the stamped paper.

ENTRY OF MERCHANDISE.

SEC. 14. The consignee named in the bill of lading or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the collector of customs this bill of lading showing the character and quantity of the goods, wares, and merchandise, together with an entry in triplicate showing the name of the importer and the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and number of the packages, the nature and quantity of their contents, their value, including costs incurred in packing them for shipment, in the currency of the country from which the importation was made. The entry shall be signed by the importer, who must make affidavit to the truth of the statements contained therein, and shall agree in quantity and description with the facts shown by the bill of lading; provided that in each and every case where the declaration is for goods, wares, and merchandise, the value of which is greater than $200 and upon which an ad valorem duty is assessed under these regulations, the declaration shall be accompanied by a consular invoice duly executed before a United States consul or a consular agent, or, in the absence of such United States consul or consular agent, then before the consul or consular agent of a foreign nation at peace with the United States at the port of shipment, signed by the purchaser, manufacturer, owner, or agent, setting forth that the values in the said invoices are the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities at the time of exportation in the principal markets of the country from which imported and in the condition in which such merchandise is there bought for exportation or consigned for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition ready for shipment.

SEC. 15. After the packages and contents have been duly compared with the declaration and found to agree therewith, the duty due thereon shall be computed on the face of the entry, and after the payment of the proper duties and charges an order for the delivery of the packages and contents shall be issued by the proper officer.

SEC. 16. Any objection to the assessment of duty must be filed in writing by the importer within thirty days after the payment by him of the same, and no refund of duty will be made thereafter unless such written objection has been filed within the time specified.

SEC. 17. No delivery of imported merchandise shall be made to the importer unless he shall have paid the duties thereon or secured the same to be paid by a bond duly executed.

After filing the declaration prescribed by law, the collector will designate upon the declaration and a permit for the delivery of the merchandise, respectively, the packages to be examined, which, unless otherwise provided, shall be at least one package and not less than one-tenth of the entire declaration. The importer, if he shall desire the immediate delivery to him of all packages not ordered for examination, shall file a bond in a penal sum equal to double the estimated value of the merchandise, with approval sureties, for the payment to the collector of all duties and charges as soon as these are definitely ascertained, and for the return for examination of any package included in the entry, which may be demanded by the collector within ten days after such delivery to the importer; and in all such cases the importer must stipulate in writing upon the declaration to accept a classification of the merchandise upon an examination of the package designated by the collector. In the absence of such bond and stipulation all the packages will be held until after the duties and charges have been ascertained and paid.

BONDED WAREHOUSES.

SEC. 18. Warehouses for the storage of bonded merchandise shall be used exclusively for such purposes and for the storage of unclaimed and seized or confiscated goods under Government control, and shall comprise the following classes:

Class 1. Warehouses which are owned or leased by the Government.

Class 2. Importers' private bonded warehouses occupied exclusively for the storage of imported merchandise owned by the proprietors and entered in bond.

Class 3. Bonded warehouses used for the general storage of imported goods. A warehouse of this class shall consist of an entire building, used solely for the storage of bonded goods and of unclaimed or seized goods ordered therein by the collector.

Importers of merchandise dutiable under these regulations desiring to store such merchandise or any portion thereof, not less than an entire package, and if the merchandise be in bulk, not less than one ton, may, upon written application to the collector of customs, accompanied by a declaration similar to that provided for in section 14 of these regulations, be permitted to store such merchandise upon the giving of a bond with approved securities in a penal sum of twice the amount of the duties, which shall be ascertained before the giving of such permit, such bond being conditioned for the payment of such duties as the merchandise is withdrawn, and for the payment of the full duties as ascertained in the original declaration within a period to be fixed therein, whether the merchandise shall be withdrawn or not, and whether any portion thus bonded shall be lost, destroyed, or not, during such period.

Merchandise stored in bond shall be withdrawn in the same manner as that entered for immediate consumption.

The rate of storage and labor in the case of storage of merchandise in warehouses of class 1 shall be uniform and as established by the chief collector of the islands for each port of entry, and in warehouses of classes 2 and 3 as agreed upon between the importer and the warehouse proprietor. The Government shall in no case be responsible for the safe-keeping of goods stored in any bonded warehouse.

UNCLAIMED GOODS.

SEC. 19. All goods, wares, and merchandise not duly entered for payment of duty within ninety days after their importation; all goods, wares, or merchandise landed or stored under the provisions of section 8 of these regulations that have not been redeemed within ninety days after such landing or storage, and all seized and confiscated merchandise shall be sold at auction by order of the collector of customs at the port where such importation, landing, seizure, or confiscation shall have been made, after ninety days' public notice, which notice shall be given conspicuous posting at the custom-house; provided, that if in the judgment of the collector of customs the value of the property so to be sold shall exceed $500, there shall be published a notice of such sale once each week for the period of ninety days in some newspaper printed in the town in which such sale is to take place, if any such paper there be; provided further, that nothing herein contained shall apply to perishable property, which, when unclaimed in any custom-house in the Philippine Islands, may be sold

CLASS NO. 10.—PAPER AND ITS APPLICATIONS.

GROUP 1.—*Building, wrapping, printing, writing, etc.*

			Pesos.
365.	Paste for making paper	100 kilos..	0.60
366.	Building and roofing paper in sheets or rolls, whether tarred or not, 100 kilos		2.50
367.	Wrapping paper	100 kilos..	5.00
368.	Paper bags such as are used for merchandise, even if having advertisements printed thereon	100 kilos..	5.50
369.	Paper, endless or in sheets, white or colored, for printing	do....	8.00
370.	Drawing paper and tracing linen, including filtering paper	do....	18.00
371.	Tissue paper, colored or not	do....	12.50
372.	Memorandum blocks and tablets, unlined and unruled	do....	9.00
373.	Writing paper in blocks, blank books, or otherwise, ruled or not, and envelopes	100 kilos..	16.00
374.	Paper in sheets, gilded, bronzed, silvered, or embossed	do....	29.00
375.	All other paper not specially mentioned	do....	16.00

GROUP 2.—*Paper engraved, printed, or photographed.*

376.	Prints, charts, maps, etc., drawings, photographs, engravings, and pictures, lithographs, chromolithographs, oleographs, etc., printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands, and wrapping for tobacco or other purposes:		
	(*a*) Of one to three printings, inclusive, including articles printed solely in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf	kilo..	.05
	(*b*) Of four to seven printings, inclusive (bronze printings to be counted as three printings), but not including any articles printed in whole or in part in metal leaf	kilo..	.20
	(*c*) Of eight to thirteen printings, inclusive (bronze printings to be counted as three printings), but not including any article printed in whole or in part in metal leaf	kilo..	.40
	(*d*) Of more than thirteen printings (bronze printings to be counted as three printings), including all articles printed in part or in whole in metal leaf	kilo..	.80
377.	Memorandum books, and generally all blank books with printed headings and headed paper, including forms for invoices, letter heads, and the like	100 kilos..	20.00
378.	Playing cards, counters, and chips	kilo..	3.00

GROUP 3.—*Wall paper.*

379.	Engraved paper on natural ground	100 kilos..	8.00
380.	Engraved paper on rough or glittering ground	do....	12.00
381.	Engraved paper, with gold, silver, bronze, wool, or glass	kilo..	.50

GROUP 4.—*Pasteboard and various papers.*

382.	Sand or glass paper and emery cloth	100 kilos..	3.50
383.	Paper napkins, paper patterns, stamped, printed or not	do....	12.55
384.	Fine pasteboard and cardboard, glazed or pressed in sheets	do....	4.00
385.	Ordinary cardboard in sheets, in boxes lined with ordinary paper, and unfinished articles of pasteboard or "carton pierre"	100 kilos..	3.00
386.	Cardboard or pasteboard boxes knocked down flat or folding, whether lithographed, printed on or not	100 kilos..	3.50
387.	Cardboard and pasteboard boxes and receptacles with ornaments, embossed or lined with fine paper or other material	kilo..	.20
388.	Manufactures and articles of paper not elsewhere mentioned, such as lanterns, flowers, lamp shades, etc	kilo..	7.00
389.	Manufactures of papier-maché, fayarde, or rigolet, decorated, lacquered, or not	kilo..	.30

CLASS NO. 11.—WOOD AND OTHER VEGETABLE MATERIAL.

GROUP 1.—*Wood.*

			Pesos.
390.	Oak staves	per 1,000	5.00
391.	Chestnut staves	do	3.00
392.	Ordinary wood, sawed or hewn into boards, planks, beams, rafters, masts, and timber for shipbuilding	per cubic meter	.80
393.	Ordinary wood, planed and dovetailed for boxes, flooring, wainscoting, etc	per cubic meter	1.00
394.	Fine wood for cabinetmakers, in boards, beams, logs, or pieces	100 kilos	10.00
395.	The same, sawed or veneered	do	15.00
396.	Coopers' wares, fitted together or not	do	3.25

GROUP 2.—*Wood and other vegetable manufactures.*

397.	Ordinary wood manufactured into any kind of articles, turned or not, polished or varnished, and not elsewhere mentioned, including molding, carved and varnished, or prepared for gilding	100 kilos	5.85
398.	Fine wood provided for in 394, manufactured into furniture and other wares, turned, polished, or varnished, and not elsewhere mentioned, and the same wares of common wood veneered with fine wood, furniture covered with stuffs, except with silk or leather	100 kilos	30.00
399.	The same articles, gilt, inlaid, or veneered with mother-of-pearl, or other fine materials, or ornamented with metals, or furniture covered with silk or leather	100 kilos	40.00
400.	Cases of fine woods, and those lined with silk and other similar kinds, with or without fitting for writing, sewing, and toilet purposes, or to contain perfumery, liquids, or comestibles	kilo	.40
401.	Wooden and metal blocks such as are used for ships	100 kilos	5.85
402.	Wooden vessels	per gross ton	3.00
403.	Wooden rowboats, skiffs, and generally all small boats	100 kilos	6.00
404.	Wooden hoops and trellis for fencing	do	1.00
405.	Charcoal, firewood, and other vegetable combustibles	1,000 kilos	2.55

GROUP 3.—*Wood and other vegetable manufactures, various.*

406.	Cork	100 kilos	4.50
407.	Esparto, unmanufactured	do	.25
408.	Rushes, vegetable hair, cane, osiers, fine straw, palms and other analogous materials, unmanufactured	100 kilos	.50
409.	The same manufactured or worked into furniture	do	7.00
410.	Hand baskets, baskets, small coaches for children, and similar articles of osiers, straw and cane	100 kilos	10.00
411.	The same material in workboxes with silk or other kind of ornaments of any kind	kilo	.20
412.	Osiers, straw, cane, rushes, vegetable hair, esparto, palm, and other analogous materials, manufactured, not mentioned elsewhere	100 kilos	11.00

CLASS NO. 12.—ANIMALS, SKINS, AND ANIMAL PRODUCTS.

GROUP 1.—*Animals.*

413.	Horses, gelded	each	10.00
414.	Other horses and mares	do	20.00
415.	Mules and asses	do	5.00
416.	Oxen, for other purposes than slaughter	do	14.20
417.	Calves and veals	do	3.00
418.	Cows for other purposes than slaughter	do	12.00
419.	Sheep, goats, and other animals, not otherwise mentioned	do	1.25

GROUP 2.—*Skins and leather.*

420.	Skins and hides, untanned	100 kilos	4.65
421.	Varnished leather and calfskins, tanned or curried	kilo	.20
422.	Other hides, tanned or curried, including sole leather	do	.10
423.	Belts of leather, or lined with leather	do	.75

			Pesos.
424.	Leather belting for machinery	kilo..	0.15
425.	Peltries for clothing and trimmings, in their natural state or prepared,	kilo	.68
426.	Peltries in made-up articles	kilo..	2.80
427.	Gloves of leather	do....	4.00
428.	Boots, shoes, and slippers of leather:		
	Boots	per pair..	.90
	Shoes	do....	.45
	Slippers	do....	.25
	Children's boots, shoes, and slippers half the above duty.		
429.	Harness or parts of harness, made up, saddles covered with leather, and harness makers' wares, not elsewhere specially provided for	kilo..	1.20
	Saddlers' and harness makers' wares comprise such articles as harness, saddles, bridles, gear of horses, mules, carriages, etc., all sorts of stable trappings, articles for traveling, such as bags, portmanteaus, trunks, hat boxes, and other articles made of leather, or lined with leather or skin.		
430.	Other articles of leather, or lined with same	kilo..	1.25

GROUP 3.—*Feathers.*

431.	Feathers for ornaments, in their natural state or manufactured	kilo..	4.10
432.	Other feathers and feather dusters	kilo..	.80

GROUP 4.—*Animal remains.*

433.	Animal fats	100 kilos..	1.26
434.	Animal and fish glue prepared for industrial purposes	do....	8.00
435.	Parchment made from animal remains	do....	30.00
436.	Intestines	do....	7.60
437.	Articles manufactured of horn or bone, not elsewhere mentioned	kilo..	2.40
438.	Other animal remains not mentioned, unmanufactured	100 kilos..	1.00

CLASS 13.—INSTRUMENTS, MACHINERY, AND APPARATUS.

GROUP 1.—*Musical instruments, clocks, and watches.*

439.	Pianos, large, square and upright, grand	each..	51.00
440.	Pianos, upright or cabinet	do....	35.00
	Strung frames for pianos shall pay as pianos, though they be not imported with all pieces constituting that instrument.		
441.	Pipe organs, whether set up or not	each..	100.00
442.	Harmoniums and cabinet organs	do....	11.00
443.	Musical instruments, not elsewhere specially provided for, per cent ad valorem	40	
444.	Mechanical music boxes, playing three airs or less	each..	.35
445.	Mechanical music boxes, playing more than three airs, graphophones, phonographs, and similar mechanical instruments	each..	2.50
446.	Gold watches, the cases set with pearls, jewels (which pay duty separately), or imitation of pearls or jewels, enameled or not	each..	19.00
447.	Gold watches with repeater or stop-watch movements	do....	10.00
448.	Gold watches with enameled cases	do....	9.00
449.	Gold watches not elsewhere mentioned	do....	7.00
450.	Watches with gold-filled cases, enameled or not	do....	5.00
451.	Silver watches, enameled or not	do....	2.25
452.	Watches of nickel, bronze, or other metal and sticks, not toys	do....	.75
453.	Watches with cases of vulcanite or other material not mentioned	do....	.50
454.	Watch cases without movements:		
	(*a*) Gold, enameled	do....	7.00
	(*b*) Gold	do....	5.00
	(*c*) Gold filled	do....	3.00
	(*d*) Silver	do....	.50
	(*e*) All others	do....	.25
455.	Watch movements not in cases	do....	2.00
456.	Parts of watch movements, not set up, when segregated in separate packages for each part, and watch dials	hectogram..	2.00

		Pesos.
457.	Common clocks with weights or springs, and alarm clocks.....each..	0.50
458.	Works for wall clocks, finished, without cases.....do....	1.00
	Cases, stands, glass shades, and other accessories will be dutiable as manufactured articles, according to their component material.	
459.	Small clocks weighing not over 200 grams.....each..	.25
460.	Works for tower clocks, whether set up or not.....do....	25.00
461.	Chronometers in cases or boxes for marine or professional use, too large to be carried on the person.....each..	15.00

GROUP 2.—*Apparatus and machines.*

462.	Portable boilers mounted on wheels, to be moved by horsepower or automatically.....100 kilos..	2.47
463.	Sewing machines.....do....	6.75
464.	Typewriting machines.....kilo..	.65
465.	Bicycles and tricycles.....do....	.60
466.	Bicycle and typewriter fittings and sundries, including lamps, but not tires.....kilo..	2.00
467.	Automatic slot machines of all kinds.....each..	5.00
468.	Photographic instruments, complete, small, to be used without tripod.....each..	1.00
469.	Photographic instruments, complete, large, to be used with tripod.do....	2.00
470.	Platform scales and weights, including counter scales having platforms and steelyards.....100 kilos..	7.50
471.	Balance and spring scales, with weights and scoops.....kilo..	.50
472.	Dynamos, electric and other motors, not elsewhere specially provided for.....100 kilos..	6.00
473.	All other electrical machinery and appliances used for lighting, motor, and traction purposes, not otherwise specified, including lamps, switches, fuse wire, and the like.....100 kilos..	15.00
474.	Telephone transmitters and receivers.....each..	2.00
475.	Milling machinery, printing presses, and machines and parts of machines employed in arts and industries, not elsewhere specially provided for.....per cent ad valorem.. 15	
476.	Hoisting and mining machinery, transshipment cranes, and hydraulic columns.....per cent ad valorem.. 15	
477.	Locomotives and traction engines of all kinds using steam or other power.....per cent ad valorem.. 15	

GROUP 3.—*Carriages.*

478.	Automobile carriages and wagons of all kinds.....each..	50.00
479.	Four-wheeled coaches and carriages, closed or open, with or without hoods, including omnibuses.....each..	40.00
480.	Four-wheeled carriages, open or with canopy tops, with or without folding seats, such as surreys, dogcarts, buggies.....each..	25.00
481.	Two-wheeled carriages, closed or open, with or without hoods and covers.....each..	20.00
482.	Passenger carriages for railways, and finished wooden parts for same, per cent ad valorem..... 12	
483.	All other railway carriages, including box cars, flat cars, dump cars, etc.....per cent ad valorem.. 12	
484.	Passenger carriages for tramway, and finished wooden parts for same, per cent ad valorem..... 12	
485.	All other tramway carriages and wooden parts for same, per cent ad valorem..... 12	
486.	Wagons, carts, and handcarts, not intended to carry passengers, 100 kilos.....	2.00

CLASS 14.—ALIMENTARY SUBSTANCES.

GROUP 1.—*Meats and fish.*

487.	Meat, salted, and jerked beef.....100 kilos..	5.00
488.	Pork.....do...	2.00
489.	Bacon and hams.....do...	4.40

			Pesos.
490.	Sausage and other meats not mentioned, fresh, smoked, or cured, not in cans	100 kilos..	5.70
491.	Lard	do....	1.70
492.	Salted cod and stock fish, not canned	do....	2.00
493.	Fresh fish, or with the salt indispensable for its preservation	do....	1.62
494.	Fish salted, smoked, or pickled, not canned	do....	5.00
495.	Oysters and shellfish, not canned	do....	6.00

GROUP 2.—*Grain, dried fruit, and vegetables, and preparations of the same.*

496.	Rice, unhusked	100 kilos..	.70
497.	Rice, husked	do....	.75
498.	Wheat, rye, and barley	do....	.92
499.	Wheat, rye, and barley flour	do....	2.00
500.	Corn (maize)	do....	.75
501.	Corn meal or maize flour	do....	1.00
502.	Millet	do....	.75
503.	Millet, flour	do....	1.00
504.	Malt, whole or ground	do....	1.00
505.	Dried beans and pease and dried pulse, in bulk	do....	2.20
506.	Dried beans and pease and dried pulse of all kinds, put up in small packages for sale	100 kilos..	2.50
507.	Dried or desiccated vegetables of all kinds, not elsewhere specially provided for	100 kilos..	2.20
508.	Dried or desiccated fruits other than raisins, figs, dates, and citron, 100 kilos		3.00
509.	Raisins, dates, figs, and citron, put up, glass or other packages	100 kilos..	5.00
510.	Cereals prepared for table use, such as oatmeal, cracked wheat, wheat flakes, avena, and generally all preparations of cereals prepared for table use, not elsewhere specially provided for	100 kilos..	2.50
511.	Bread, biscuits, crackers, and wafers made of flour from cereals or pulse, unsweetened	100 kilos..	4.00
512.	Biscuits, crackers, wafers, and cakes made of flour from cereals or pulse, sweetened	100 kilos..	10.00
513.	Vermicelli, macaroni, alimentary feculæ, and pastes for soups, 100 kilos		5.00
514.	Hops	100 kilos..	4.37

GROUP 3.—*Tropical and semitropical products.*

515.	Sugar, raw, or glucose	100 kilos..	3.24
516.	Sugar, refined	do....	10.00
517.	Cocoa of all kinds, in grains	do....	16.50
518.	Ground cocoa, in paste powder, and cocoa butter	do....	18.80
519.	Coffee, in grains	do....	15.00
520.	Coffee, roasted and ground	do....	17.40
521.	Succory root or chicory in any form	do....	15.00
522.	Cinnamon of all kinds and origin	do....	20.00
523.	Cloves	do....	21.00
524.	Allspice and mace	do....	21.00
525.	Nutmegs, husked	do....	12.00
526.	Nutmegs, unhusked	do....	7.00
527.	Pepper, whole, not ground	do....	7.00
528.	Pepper, cinnamon, allspice, and cloves, ground	do....	21.00
529.	Mustard, ground or in paste	do....	30.00
530.	Tea	do....	20.00

GROUP 4.—*Oils, beverages, and spirits.*

531.	Olive oil	kilo..	.15
532.	Other refined oils for table use	do....	.16
533.	Alcohol, absolute or not, in glass or wood	per liter..	.22
534.	Alcohol, wood	do....	.44
535.	Brandy, whisky, gin, vermouth, rum, and other spirits, whether of vinic origin, produced from grain or other material, in bottles	per liter..	.80
536.	The same in barrels	do....	.79
537.	Cordials, liquers, arrack, absinthe, Kirschwasse, ratafin, and other spirituous beverages or bitters of all kinds, containing spirits and not elsewhere specially mentioned, in bottles	per liter..	1.00

		Pesos.
538.	The same in barrels.....per liter..	0.98
539.	All beverages having more than 24 per cent alcohol, not elsewhere specially provided for.....per liter..	.80
540.	Champagnes and all other sparkling wines in bottles:	
	(*a*) Containing each not more than 1 quart and more than 1 pint.....per bottle..	1.00
	(*b*) Containing each not more than 1 pint and more than one-half pint.....per bottle..	.50
	(*c*) Containing not more than one-half pint each or less, per bottle.....	.25
	(*d*) Containing more than one quart.....per bottle..	2.00
541.	Other wines in bottles.....per liter..	.12
542.	The same in barrels.....do....	.10
543.	Ale, beer, and stout, in bottles, containing each not more than 1 quart and more than 1 pint.....per bottle..	.093
544.	Containing each not more than 1 pint and more than one-half pint, per bottle.....	.047
545.	Ale, beer, and stout, in barrels.....100 liters..	6.80
546.	Ginger ale, cider, sweetened or flavored waters, and malt extract, 100 liters.....	6.80
547.	Fruit juice, such as cherry, raspberry, prune wine, and other fruit juices, containing not more than 18 per cent alcohol.....100 liters..	16.00

GROUP 5.—*Seeds and forage.*

548.	Seeds not elsewhere mentioned.....100 kilos..	.83
549.	Hay, fodder, and bran.....do....	.30

GROUP 6.—*Various.*

550.	Canned or potted meats, such as beef, mutton, sausage, chicken, turkey, ham, bacon, and generally all meats preserved in cans or jars, not spiced or highly seasoned.....kilo..	.10
551.	Canned or potted meats of the delicatessen class, such as spiced meats, mince-meat, pate de fois gras, deviled ham, and generally all meats preserved in cans or jars, not in common use as ordinary food..kilo..	.20
552.	Canned or potted fish and sea food, such as cod, salmon, herring, sardines, turtle, oysters, clams, and generally all sea products preserved in cans or jars, not highly spiced or seasoned.....kilo..	.10
553.	Canned and potted fish and sea food of the delicatessen class, such as anchovies, caviar, fish roe, and generally all fish or sea food preserved in cans, not in use as ordinary food.....kilo..	.20
554.	Canned or potted soups of all kinds, including clam broth put up in bottles.....kilo..	.15
555.	Condensed milk or cream and canned vegetables of all kinds, such as tomatoes, corn, pumpkins, peas, beans, and generally all vegetables preserved in cans or jars.....kilo..	.05
556.	Pickled vegetables and fruits of all kinds put up in stone or glass jars or bottles.....kilo..	.20
557.	The same put up in tubs or barrels.....100 kilos..	4.00
558.	Canned or preserved fruits with just sufficient sugar to preserve the fruit, belonging to the class known as pie fruits, in wood..100 kilos..	7.00
559.	Canned or preserved fruits with more sugar than the above, but not belonging to the class of preserves, whether put up in metal or glass, such as canned pears, apples, peaches, apricots, etc.....kilo..	.10
560.	Canned or potted preserves and jams, with high percentage of sugar, whether put up in metal or glass.....kilo..	.18
561.	Preserved or brandied fruits in cordials or spirits of any kind, containing more than 18 per cent alcohol, such as brandied peaches, cherries, preserved in marazchine, etc., whether in metal or glass.....kilo..	.25
562.	Canned breads of all kinds.....kilo..	.05
563.	Canned cakes, puddings, and sweetmeats (not candied), such as plum pudding, etc.....kilo..	.20
564.	Flavoring extracts and vanilla.....do....	.30
565.	Sauces and condiments for table use put up in bottles, such as capers, tomato sauce, tabasco, pepper sauce, etc.....kilo..	.25

			Pesos.
566.	Nuts, dried, of all kinds, not elsewhere specially provided for, in natural state	kilo..	0.05
567.	Chocolate, in cakes or powder, for table use, not made up into bonbons	kilo..	.18
568.	Conserved or crystallized fruit or nuts, used as confectionery and sweetmeats, whether put up in paper, metal, or glass	kilo..	.30
569.	Confectionery, candies, and sweetmeats of all kinds	do....	.27
570.	Eggs, salted or preserved	100 kilos..	5.12
571.	Cheese	kilo..	.07
572.	Butter, in cans, tubs, or jars	do....	.14
573.	Oleomargarine, in cans, tubs, or jars	do....	.15
574.	Honey, molasses, and sirups of cane	100 kilos..	2.00

CLASS No. 15.—*Various.*

575.	Ornaments of every kind not mentioned in the following numbers, except those of gold and silver	kilo..	3.00
576.	Amber, horn, jet, whalebone, bone, tortoise shell, coral, meerschaum, ivory, mother-of-pearl, and paste, in the rough or cut even in strips or sheets	kilo..	.11
577.	Fans, with ribs of tortoise shell, ivory, or mother-of-pearl	do....	7.10
578.	Fans, with ribs of horn, bone, or paste	do....	1.50
579.	Fans, with ribs of wood or bamboo	do....	.26
580.	Amber, jet, tortoise shell, coral, ivory, mother-of-pearl, and aventurine, manufactured in ornaments of all kinds	kilo..	6.87
581.	Combs of tortoise shell and ivory	do....	6.87
582.	Horn, whalebone, meerschaum, bone, and paste in imitation of the substances above mentioned, manufactured	kilo..	1.25
583.	Combs of wood, horn, whalebone, bone, and paste in imitation of the substances above mentioned	kilo..	1.25
584.	Walking sticks and sticks for umbrellas and parasols without ornamentation	kilo..	2.50
	Sword sticks shall pay the duty for the swords they contain and shall in addition pay as walking sticks.		
585.	The same sticks ornamented with metal or having handles or ornaments of metal, mother-of-pearl, ivory, tortoise shell, coral, or porcelain, with imitation of same	kilo..	5.00
586.	Buttons of metal not elsewhere specially provided for, except those of gold and silver	kilo..	.70
587.	Buttons of all kinds, not elsewhere specially provided for, excepting those of gold, silver, or other metals	kilo..	2.00
588.	Toys and games, except those of tortoise shell, ivory, mother-of-pearl, gold, or silver	kilo..	.35
589.	Barometers, thermometers, opera and field glasses, telescopes, per cent ad valorem		.20
590.	Umbrellas and parasols, covered with silk	each..	.80
591.	Umbrellas and parasols, covered with other materials, not paper	do....	.35
592.	Umbrellas and parasols covered with paper	do....	.10
593.	Strings and spare parts for musical instruments	kilo..	3.00
594.	Oil paintings	per cent ad valorem..	15
595.	Straw hats and bonnets	each..	.25
596.	Other sorts of hats and bonnets, trimmed and finished	do....	.50
	Felt hats shall be considered as trimmed when they have more work than is indispensable to shape the crown.		
597.	Crowns for hats and bonnets, not trimmed	each..	.25
598.	Hats and bonnets of all kinds and of any material, with milliners' work	each..	.75
599.	All other goods, wares, and merchandise not otherwise enumerated or provided for, except crude materials	per cent ad valorem..	25
600.	Crude materials not otherwise enumerated	do....	10

EXPORT DUES.

On the products of the Philippine Islands, when exported therefrom, there shall be levied and collected an export tax as follows:

		Pesos.
601.	Abaca, raw or wrought hemp ..... 100 kilos..	0.75
602.	Indigo ..... do....	.50
603.	Indigo employed for dyeing (tintarren) ..... do....	.05
604.	Rice ..... do....	2.00
605.	Sugar ..... do....	.10
606.	Cocoanuts, fresh and dried (copra) ..... do....	.10
607.	Tobacco, manufactured, of all kinds and of whatever origin ..... do....	3.00
608.	Tobacco, raw, grown in the provinces of Cagayan, Isabela, and New Biscay (Luzon Islands) ..... 100 kilos..	3.00
609.	Tobacco, raw, grown in the Visayas and Mindanao islands ..... do....	2.00
610.	Tobacco, raw, grown in other provinces of the archipelago ..... do....	1.50

When necessary to prove the place of production of raw tobacco, the customs officer shall require the delivery of certificates of origin.

WHARF CHARGES.

611. Goods of all kinds exported through ports of the Philippines declared open by the United States shall pay 1 peso per 1,000 kilograms gross as a charge for wharfage, and one-half peso additional per gross ton of 1,000 kilos upon all goods exported as a charge for harbor dues, whatever be the port of destination or nationality of the exporting vessel.
612. Goods of all kinds imported into ports of the Philippines declared open by the United States and destined for transshipment to other ports of the Philippines declared open by the United States shall pay a charge for wharfage of one-half peso per 1,000 kilograms gross at the port of transshipment.
613. Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, including coal, shall be exempt from wharf charges.

ARTICLES FREE OF DUTY.

614. Quinine and all alkaloids or salts of cinchona bark, including pills.
615. All printed books, papers, periodicals, pamphlets, and music, including bindings, not subversive of public order or morals.
616. All samples in such quantity or of such dimensions or construction as to render them unsaleable or of no commercial value.
617. Fresh meats, poultry, and game, and the live animals, poultry, and game intended for slaughter.
618. Fresh vegetables, fruits, and garden produce.
619. Fresh eggs.
620. Natural mineral waters, whether charged with gas or not.
621. Outdoor athletic games and apparatus.
622. Gold, silver, and platinum in broken up jewelry, in bars, sheets, coins, dust, and scrap.
623. Legitimate copper coins.
624. Manures, natural or artificial.
625. Trees, plants, and moss in natural or fresh state.
626. Agricultural machinery and apparatus.

The machines and apparatus mentioned in this number are those employed by farmers and agriculturists for preparing the ground and gathering the crops; also those employed in order to clean the crops and improve them without essentially changing their nature.

627. Animals of superior class for breeding purposes when accompanied by duly certified records of pedigree.
628. School paraphernalia, globes, charts, and generally all articles used exclusively for instruction in schools and colleges.

ARTICLES FREE OF DUTY SUBJECT TO THE FOLLOWING CONDITIONS.

629. Articles of growth, produce, and manufacture of the Philippine Islands exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and articles returned from foreign exhibitions and upon which no drawback or bounty has been allowed.

630. Wearing apparel, toilet objects, and articles for personal use, bed and table linen, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their class, profession, and position.

When travelers do not bring their baggage with them, the clearing of the same may be made by the conductor or person authorized for the purpose, provided they prove to the satisfaction of the administration that the effects are destined for private use.

Works of fine art acquired by the Government academies, or other official corporations, and destined for museums, galleries, or art schools, when due proof is given as to their destination.

Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.

Specimens and collections of mineralogy, botany, and zoology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

If the regulations in each case are not complied with, or if the examination be not entirely satisfactory, the exemption will be annulled and the duties stipulated in the tariff will be collected.

631. Casks, sacks, and large recipients of metal, imported with goods dutiable separately from such recipients, and when they are to be exported.

632. Carriages, trained animals, portable theaters, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily.

633. Furniture of persons coming to settle in the Philippine Islands which has been in use by them.

634. Foreign articles destined to exhibitions in the Philippine Islands.

635. Submarine telegraph cables.

636. Pumps intended for the salvage of vessels.

637. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

638. Lithographs, posters, manufacturers' catalogues, calendars, and folders for advertising purposes only, having no commercial value and designated for free public distribution.

639. The following articles when imported direct by a person or corporation residing or transacting business in the Philippine Islands for the exclusive use of such person or corporation within six years from the promulgation of this tariff shall be entitled to free entry under such conditions and guaranty as the collector of customs for the islands may exact or direct:

Passenger coaches, freight cars, electric motors, locomotives and tenders complete, erected, or knocked down, including tracks, wheels, axles, locomotive boilers, tanks, and generally all forgings, fixtures, and machinery therefor.

Turntables, bridges, bridge work, steel rails, points, crossings, metal ties, and generally all structural iron and steel for building wharves, bridges, culverts, tanks, and the like.

Sheet-iron roofing or siding shall not be considered as within this number, but shall pay duty under No. 85.

GOODS NOT SPECIALLY CLASSED IN THE TARIFF.

640. Yarns composed of two or more textile materials shall pay the duty assessed on the material paying the higher duty.

The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same or whether they may have been added in order to form patterns or to give more body to the stuff, even though such threads may be out or show a want of continuity. The weft shall be considered the totality of the threads which cross the warp of the tissues and combine the same conditions of helping to form patterns or add to the body of the stuff.

641. Tissues with the warp of cotton and the weft of another vegetable material, or vice versa, shall pay in accordance with the number of group 3 of class 6 to which they correspond, according to their nature.

Tissues which have the weft entirely made up of cotton and the warp entirely of wool, or of wool and cotton, whatever the proportion of the mixture may be, shall be considered as woolen tissues mixed with cotton.

641. Tissues composed of two materials shall be taxed as follows:
(*a*) Tissues composed of vegetable fibers and those of wool or hair, the weft or warp of which is mixed with silk or floss-silk threads, shall not be considered as tissues mixed with silk when the weight of this material does not exceed 5 per cent of the total weight of the tissue.
(*b*) Tissues, the warp or weft of which is composed of threads of vegetable fibers and silk, or of threads of wool, hair, and silk, shall be taxed as tissues of vegetable fibers, or of wool, or of hair, when the weight of the silk on both sides of the stuff does not exceed 5 per cent of the total weight of the tissue. If the silk threads surpass 5 per cent but does not exceed 10 per cent the tissues shall be taxed as silk tissues mixed, according to Nos. 342 to 350, inclusive, of the tariff; if they exceed 10 per cent they shall be taxed according to Nos. 327 to 341, inclusive, according to the class and nature of the tissue.
(*c*) Tissues, the warp of which is composed of silk and the weft of cotton or other vegetable fibers mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the number relating to such tissues shall be applied according to their class and nature, whatever be the proportion of silk in the weft. The same shall not be considered in the payment of duties, and the duty on the tissues mixed with other materials shall be applied.

642. Tulles shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

643. Shawls with fringes shall pay, including the weight of fringes, according to the class of the tissues of which they are made.

644. Wreckage of foreign vessels lost on the coast of the Philippine Islands shall pay 8 per cent ad valorem on their selling price at public auction. This sale shall be effected conformably to the conditions prescribed by the collector of customs for the islands.

645. The duty on articles composed of two or more materials shall be levied according to the following rules:
(*a*) In articles not provided for in the tariff, and when the value of the articles is determined by the exterior material the classification shall be made according to the corresponding number of this material.
(*b*) Articles which, by their nature and application, are composed of two different materials (for instance, tools of iron) shall be taxed according to the material predominating in weight.
(*c*) When the mixture of different materials has been made in order to evade the payment of the duties on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

PACKAGES AND RECEPTACLES.

646. By exterior package is understood that which is visible when the package is unopened. All the others contained therein are considered to be interior packages.
The following articles shall pay on the gross weight when they are contained in a single package:
Oils and greases, meat, fish and intestines when imported in brine, scales and machinery. Also other articles enumerated in Nos. 26, 27, 30, 31, 32, 33, 37, 41, 52, 53, 66, 67, 68, 69, 71, 75, 76, 77, 78, 79, 81, 85, 99, 100, 101, 102, 121, 122, 125, 126, 129, 134, 136, 137, 145, 147, 154, 157, 158, 159, 161, 162, 164, 165, 166, 180, 182, 192, 245, 246, 247, 284, 285, 286, 287, 365, 390, 391, 392, 393, 394, 404, 406, 407, 408, 433, 435, 439, 488, 497, 498, 499, 500, 501, 502, 503, 504, 506, 549, 550.

647. Should any of the articles mentioned in the preceding paragraph be imported in two or more packages, or in packets contained in the exterior package, only the weight of the interior packages or packets shall be included in the weight of the goods.

648. All other goods shall pay duty on the immediate box, wrapper, or envelope containing them, and not on other and external coverings, which shall be dutiable only when themselves valuable and salable, and then according to the material composing them.

649. Percussion caps for firearms, hooks and eyes, pins, eyelet holes of metal, detached buttons, steel pens, games and toys, instruments of science and art, and other similar objects shall pay with the weight of the interior cases or boxes containing them, and in which they are generally retailed.

650. Vessels containing alkaloids and their salts, brandy, liquors, beers, cider, wines, and ink, shall be assessed separately, according to their respective materials.
651. The rollers, boards, and pieces of cardboard around which fabrics are wrapped, including wire gauze, oilcloth, trimmings, ribbons, etc., as well as the cardboard bobbins upon which yarn is wound, shall be deducted from the dutiable weight of such articles.
652. Casks, barrels, and large metal receptacles shall pay duty according to their class, except when they contain goods which pay on the gross weight.
653. Sacks and packing cloth sewn in shape of sacks serving as packages shall pay 2 centimos of a peso each, except when they contain goods which pay on the gross weight.
654. Second-hand sacks will pay a duty of 2 centavos each.
655. When goods subject to duty on the gross weight and articles paying on the net weight are contained in one and the same exterior package, the gross weight shall be proportionately reduced.
656. When packages of goods are subject to a higher duty than the goods themselves, being other than those generally employed, or when they can be used for another purpose, they shall be taxed at the rate corresponding to their class.

TARE ALLOWANCE.

657. The following percentage shall be deducted as tare from the gross weight of the goods mentioned below:

Steel, in cases	per cent..	10
Cinnamon, in boxes	do....	20
Cinnamon, in bags	do....	8
Phosphorus, in tin boxes	do....	30
Phosphorus, in tin boxes inclosed in wooden boxes	do....	50
Garancine, in casks	do....	20
Yarns, in bales	do....	3
Tin plates, in cases	do....	10
Faïence, porcelain, and fine earthenware, in cases or casks	do....	30
Faïence, porcelain, and fine earthenware, in crates	do....	16
Glass and crystal, hollow or flat, silver or not, in cases or casks	do....	40
Glass and crystal and common thin window glass, in a single box	do....	20

658. Glass and crystal contained in crates are not subject to the above tare. By crate is meant a box made of boards, such boards being separated one from the other in such manner that the open spaces between them are equal to or larger than the boards themselves.
659. The above-mentioned tares shall be deducted even when the packages contain goods not subject to the legal tare, provided, however, that such goods do not exceed 50 per cent of the gross weight. When they exceed this limit the provisions of this disposition shall not be applied, and the packages shall be taxed according to their class.

Cotton and flax threads on wooden spools: For the spools only, per cent		30
Silk and floss-silk thread on wooden spools: For the spool only, per cent		45
Trimmings, etc., except those of textile materials: For the interior of wood, paste or similar materials	per cent..	10
Perfumery, in flasks, pots, and small boxes, for retail sale: For the immediate interior wrappers or envelopes	per cent..	25

660. Soaps, essences for liquors, and perfumery not imported in the form above mentioned shall pay with the immediate interior wrappers or envelopes.

Whenever duties are assessed according to weight a proper allowance shall be made for the weight of the outside case, cask, or other package containing the goods, unless otherwise provided for, and duties shall be assessed upon the weight or quantity of the contents as actually found on arrival, but no allowance shall be made for damage occurring on the voyage, except in case of marine disaster.

MISCELLANEOUS PROVISIONS.

661. Arms of war, projectiles, and their ammunition, shall not be imported except with special consent of the military authorities.
662. Paintings, figures, or other objects offensive to morality shall not be imported.

663. Exemptions and reductions shall in no case be granted in favor of any industry, public establishment, corporation, society, order, or person, whatever their character, except as provided for herein.

664. Articles purchased with the funds of the Government of the United States, for its use, and materials of all kinds intended for the construction of public works executed by the Government and not by contract, shall be exempt from duty.

665. Export duties paid in the Philippine Islands will be refunded on the return of the merchandise to those islands without having been advanced in value or changed in condition by any process of manufacture while abroad.

666. Merchandise imported into the Philippine Islands upon which duty has not been paid may be reexported without payment of duty upon payment of wharfage, harbor dues, 2 per cent ad valorem, and storage, if any. The reexporter shall at the time of reexportation deliver to the collector of customs such guaranty as the collector may require, agreeing to pay the full duties on the goods reexported or delivered to the said collector within a reasonable time, to be fixed by the collector, a certificate showing that the goods have been landed at the port to which they were reexported, which certificate shall be signed by the consignees, master of the vessel in which the goods are reexported, and the chief revenue officer at the port of final destination.

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142.	Animal products used in dyeing	do....	.50
438.	Animal remains, unmanufactured	do....	1.00
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550.	Bacon, canned	kilo..	.10
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424.	Belting for machinery	kilo..	.15

68.	Bends, cast iron for pipes	100 kilos..	$0.25
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142.	Berries used in dyeing	do....	5.00
539.	Beverages with more than 24 per cent alcohol	per liter..	.80
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401.	Blocks, wood, for use on ships	do....	5.85
403.	Boats, small	do....	6.00
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615.	Books, bound or not		Free.
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113.	Brass or bronze, manufactures of, n. s. p. f	do....	.50
110.	Brass or bronze nails	do....	.40
99.	Brass or bronze, old	100 kilos..	4.25
117.	Brass or bronze plates engraved for printing	kilo..	2.00
119.	Brass or bronze powder	do....	.50
100.	Brass or bronze, sheet	100 kilos..	10.00
115.	Brass or bronze statuary	do....	150.00

105.	Brass or bronze tubes and pipes	100 kilos..	$15.00
104.	Brass or bronze wire	do....	14.00
107.	Brass or bronze gauze, coarse	do....	20.85
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78.	Bridges, iron and steel for	do....	1.00
312.	Bristles and hair, tissues of		.95
374.	Bronzed paper	100 kilos..	29.00
289.	Brushes, hair, tooth, plain wood	do....	10.00
290.	Brushes, hair, ornamental	kilo..	2.00
288.	Brushes, horse, etc	100 kilos..	5.85
110.	Buckles of copper or brass	kilo..	.40
86.	Buckets, sheet iron	100 kilos..	6.00
78.	Building, iron and steel for	do....	1.00
627.	Bulls for breeding		Free.
314.	Bunting	kilo..	.85
315.	Bunting made into flags, etc	do....	1.00
572.	Butter	do....	.14
518.	Butter, cocoa	100 kilos..	18.80
50.	Buttons, glass	kilo..	1.00
586.	Buttons, metal	do....	.70
587.	Buttons, n. s. p. f.	do....	2.00
649.	Buttons, pay with weight of interior package.		
635.	Cables, submarine		Free.
481.	Cabs, each		20.00
638.	Calendars, advertisements		Free.
638.	Calendars, printed, advertisements		Free.
421.	Calfskins, tanned	kilo..	.20
417.	Calves, each		3.00
563.	Cake, canned	kilo..	.20
283.	Camel, hair of	100 kilos..	7.24
183.	Candles, plain	do....	10.00
184.	Candles, decorated	do....	15.00
569.	Candy	kilo..	.27
409.	Cane, manufactures in furniture	100 kilos..	7.00
408.	Cane, unmanufactured	do....	.50
562.	Canned breads	kilo..	.05
563.	Canned cakes	do....	.20
552.	Canned fish, ordinary	do....	.10
553.	Canned fish, spiced	do....	.20
555.	Canned vegetables	do....	.05
238.	Canvas, cotton	do....	.18
565.	Capers	do....	.25
186.	Caps for firearms	100 kilos..	16.00
649.	Caps, percussion, pay with weight of interior package.		
169.	Capsules	kilo..	1.00
156.	Carbonates, alkaline	100 kilos..	.57
385.	Cardboard boxes	do....	3.00
286.	Cardboard boxes, knocked down	do....	3.50
387.	Cardboard boxes, lined	kilo..	.20
384.	Cardboard, fine	100 kilos..	4.00
378.	Cards, playing	kilo..	3.00
47.	Carafes, cut glass	100 kilos..	50.00
46.	Carafes, imitation of cut glass	do....	9.50
8.	Cargo, landing of and accounting for.		
7-9.	Cargo, manifest of.		
8.	Cargo not entered within ten days to be stored.		
19.	Cargo not entered within ninety days to be sold.		
8-9.	Cargo to be accounted for before clearance of vessel.		
70.	Carpenter, trimmings, cast iron	100 kilos..	2.30
236.	Carpets of cotton	do....	30.00
296.	Carpets of felt	kilo..	.28
281.	Carpets of vegetable fiber, not cotton	do....	.60
295.	Carpets of wool	do....	.50

76.	Carriage trimmings, cast iron	100 kilos..	$2.30
83.	Carriage trimmings, wrought iron	do....	1.75
632.	Carriages for show, when free.		
478.	Carriages, automobile	each..	50.00
410.	Carriages for children	100 kilos..	10.00
482.	Carriages for railways	per cent ad valorem.. 12	
484.	Carriages for tramways	do.... 12	
479.	Carriages, four-wheeled, closed	each..	40.00
480.	Carriages, four-wheeled, open	do....	25.00
481.	Carriages, two-wheeled	do....	20.00
483.	Cars for railway	per cent ad valorem.. 12	
485.	Carriages for tramways	do.... 12	
188.	Cartridges, without projectiles	100 kilos..	20.00
189.	Cartridges, with projectiles	do....	25.00
486.	Carts	do....	2.00
95.	Carvers	kilo..	.56
283.	Cashmere goat hair	100 kilos..	7.24
651.	Casks, barrels, etc., weight deducted from articles not paying on gross weight.		
106.	Castings of copper, brass, etc., n. s. p. f	100 kilos..	20.00
69.	Cast iron, common manufactures, etc	do....	.75
71.	Cast iron, common, n. s. p. f	do....	1.00
74.	Cast iron, fine, manufactures of	do....	5.00
70.	Cast-iron fittings for carriages, etc	do....	2.30
73.	Cast-iron hollow ware	do....	2.21
67.	Cast iron, in columns	do....	.50
68.	Cast-iron pipe, bends, etc	do....	.25
71.	Cast-iron stoves	do....	.75
638.	Catalogues		Free.
156.	Caustic and ammoniacal salts	100 kilos..	.57
33.	Cement, hydraulic	do....	.33
98.	Cement for copper, brass, etc	do....	6.00
510.	Cereals for table use	do....	2.50
5–13.	Certificates of protection.		
82.	Chain, wrought iron or steel	do....	1.75
29.	Chalcedony, manufactures of	kilo..	.15
33.	Chalk	100 kilos..	.33
540.	Champagne, in quarts, bottles	each..	1.00
540.	Champagne, in pints, bottled	do....	.50
540.	Champagne, in half pints, bottled	do....	.25
546.	Champagne, in magnums		2.00
405.	Charcoal	100 kilos..	2.55
10–11–13.	Charges, navigation, and port.		
376.	Charts.		
571.	Cheese	kilo..	.07
178.	Chemical products, n. s. p. f	do....	.15
43.	Chemists' glasses	100 kilos..	4.50
391.	Chestnut staves	per 1,000..	3.00
550.	Chicken, canned	kilo..	.10
521.	Chicory	100 kilos..	15.00
1–2.	Chief port.		
118.	Chimes or bells	do....	100.00
54.	China, articles for table and house use	do....	9.25
54.	China, figures not glazed	do....	9.25
54.	China or kaolin, articles of	do....	9.25
657.	China in cases or casks, tare	per cent.. 30	
657.	China in crates	do.... 16	
13.	Chinese certificates, permits.		
154.	Chlorydic acid	100 kilos..	1.42
159.	Chloride of lime	do....	.30
160.	Chloride of potassium	do....	.40
567.	Chocolate, not bonbons	kilo..	.18
376.	Chromo-lithographs.		
461.	Chronometers	each..	15.00
29.	Chrysolite, manufactures of	kilo..	.15
614.	Cinchona bark, preparations from		Free.
650.	Cider, vessels containing, assessed separately.		
190.	Cigars and cheroots	kilo..	5.00

528.	Cinnamon, ground	100 kilos..	$21.00
522.	Cinnamon, not ground	do....	20.00
509.	Citron	do....	5.00
657.	Cinnamon, in bags, tare	per cent..	8
657.	Cinnamon, in boxes, tare	do....	20
2–9.	Clearance of vessels.		
554.	Clam broth in bottles	kilo..	.15
552.	Clams, canned	do....	.10
52.	Clay, in bricks, tiles, pipes, etc	100 kilos..	.13
29.	Clock, disks of glass	do....	9.50
92.	Clockwork, parts of	kilo..	2.20
457.	Clocks, common	each..	.50
460.	Clocks for towers	do....	25.00
459.	Clocks, small	do....	.25
458.	Clocks, wall, works for, each	do....	1.00
	Cloth, cotton. (*See* Cotton tissues.)		
297.	Cloth, felt, manufactures of	kilo..	.28
364.	Cloth, oil	100 kilos..	6.00
238.	Cloth, sail	kilo..	.18
299.	Cloth, wool	do....	.72
	Clothing of cotton, wool, or silk. (*See* Material.)		
528.	Cloves, ground	100 kilos..	21.00
523.	Cloves, whole	do....	21.00
36.	Coal, anthracite, etc	per ton..	.50
144.	Coal, colors and dyes from	kilo..	.30
36.	Coal, semianthracite and bituminous	per ton..	.50
86.	Coal hods, sheet iron	100 kilos..	6.00
37.	Coal tar	do....	.23
2.	Coasting trade.		
518.	Cocoa butter	do....	18.80
518.	Cocoa, ground in powder	do....	18.80
517.	Cocoa, in grains	do....	16.50
137.	Cocoanuts	do....	4.00
606.	Cocoanuts, export of.		
318.	Cocoons, silk worm	kilo....	2.00
552.	Codfish, canned	do....	.10
492.	Codfish, salted	100 kilos..	2.00
519.	Coffee, in grain	do....	15.00
520.	Coffee, roasted and ground	do....	17.40
36.	Coke	per ton..	.50
623.	Coin, copper, legitimate		Free.
1.	Collection of customs, dues, fees, etc.		
1–24.	Collector of customs, duties of.		
1–24.	Collector of customs of the islands.		
38.	Colophony	100 kilos..	.25
152.	Colored calcimine	do....	2.50
147.	Colors, in powder or lumps	do....	2.40
149.	Colors, in tubes, artists' colors, etc	kilo..	25.00
148.	Colors prepared for mixing with oil for painting	per 100 kilos..	10.00
144.	Colors and dyes from coal	kilo..	.30
363.	Combs of rubber, gutta-percha, etc	do....	.50
581.	Combs of tortoise shell, ivory, etc	do....	6.87
583.	Combs of wood, horn, bone, etc	do....	1.25
15.	Computation of duties.		
565.	Condiments and sauces for table	kilo..	.25
569.	Confectionery	do....	.27
21.	Confiscation of goods.		
568.	Conserves and crystallized fruits	do....	.30
7–14.	Consular certificates.		
14.	Consular invoices.		
9.	Contraband goods, importation prohibited.		
396.	Coopers' wares	100 kilos..	3.25
110.	Copper bolts	kilo..	.40
102.	Copper bars	100 kilos..	8.00
106.	Copper, castings of, n. s. p. f	do....	20.00
98.	Copper, cement for	do....	6.00
623.	Copper coins, legitimate		Free.

111.	Copper hardware	kilo..	$0.40
109.	Copper hollow ware	do....	.34
112.	Copper jewelry	do....	1.00
110.	Copper nails	do....	.40
106.	Copper, n. s. p. f	100 kilos..	20.00
117.	Copper plates for printing	kilo..	2.00
119.	Copper powder	do....	.50
110.	Copper rivets and burrs	do....	.40
101.	Copper sheathing for vessels	100 kilos..	7.00
100.	Copper sheets and plates	do....	10.00
110.	Copper spikes	kilo..	.40
166.	Copper, sulphate of	100 kilos..	1.00
110.	Copper tacks	kilo..	.40
105.	Copper tubes, pipes, etc	100 kilos..	15.00
99.	Copper, unworked, in pigs, etc	do....	4.25
108.	Copper wire gauze, fine	do....	30.00
107.	Copper wire gauze, coarse	do....	20.85
103.	Copper wire, insulated	do....	5.00
104.	Copper wire, not insulated	do....	14.00
137.	Copra	do....	4.00
606.	Copra, export of.		
575.	Coral, in ornaments	kilo..	3.00
576.	Coral, in rough	do....	.11
253.	Cordage for vessels	100 kilos..	4.00
537.	Cordials, in bottles	per liter..	1.00
538.	Cordial, in barrels	do....	.98
500.	Corn (maize)	100 kilos..	.75
555.	Corn, canned	kilo....	.05
501.	Corn-meal flour	100 kilos..	1.00
29.	Cornelian, manufactures of	kilo..	.15
406.	Cork	100 kilos..	4.50
85.	Corrugated sheet iron	do....	1.50
172.	Cosmetics	kilo..	.60
237.	Cotton bags	do....	.35
233.	Cotton braid	do....	.50
238.	Cotton canvas	do....	.18
235.	Cotton edging, fluting, etc	do....	1.00
234.	Cotton fringe	do....	.80
242.	Cotton hosiery, jerseys	do....	.75
230.	Cotton laces	do....	2.03
231.	Cotton lace, crochet	do....	.92
192.	Cotton, raw, in bales, etc	100 kilos..	2.00
236.	Cotton rugs	do....	30.00
193.	Cotton, spun up to 60 threads	kilo..	.37
194.	Cotton, spun above 60 threads	do....	.52
197.	Cotton tissues, up to 25 threads	do....	.34
198.	Cotton tissues, made up	do....	.46
199.	Cotton tissues, made up and embroidered	do....	.60
200.	Cotton tissues, over 25 to 35 threads	do....	.52
201.	Cotton tissues made up	do....	.72
202.	Cotton tissues made up and embroidered	do....	.90
203.	Cotton tissues, over 35 threads	do....	.67
204.	Cotton tissues made up		.96
205.	Cotton tissues made up and embroidered	kilo..	1.25
206.	Cotton tissues, printed, twilled, up to 25 threads	do....	.38
207.	Cotton tissues made up	do....	.52
208.	Cotton tissues made up and embroidered	do....	.66
209.	Cotton tissues, printed, twilled, 25 to 35 threads	do....	.57
210.	Cotton tissues made up		.80
211.	Cotton tissues made up and embroidered	kilo..	1.00
212.	Cotton tissues, printed, twilled, over 35 threads	do....	.86
213.	Cotton tissues made up		1.22
214.	Cotton tissues made up and embroidered	kilo..	1.56
215.	Cotton tissues, transparent, to 30 threads	do....	.72
216.	Cotton tissues made up	do....	1.00
217.	Cotton tissues made up and embroidered	do....	1.30
218.	Cotton tissues, transparent, over 30 threads	do....	.96

219.	Cotton tissues made up	kilo..	$1.40
220.	Cotton tissues made up and embroidered	do....	1.88
221.	Cotton quiltings	do....	.67
222.	Cotton quiltings made up	do....	.95
223.	Cotton quiltings made up and embroidered	do....	1.22
227.	Cotton tulles	do....	1.28
228.	Cotton tulles made up	do....	1.83
229.	Cotton tulles made up and embroidered	do....	2.38
224.	Cotton velvetines	do....	.72
225.	Cotton velvetines made up	do....	1.00
226.	Cotton velvetines made up and embroidered	do....	1.29
659.	Cotton thread on spools, tare	per cent..	30
418.	Cows for other purpose than slaughter	each..	12.00
512.	Crackers, sweetened	100 kilos..	10.00
511.	Crackers, unsweetened	do....	4.00
555.	Cream, evaporated	kilo..	.05
37.	Creosote, unrefined	100 kilos..	.23
62.	Cricket, implements for		Free.
52.	Crucibles of clay	100 kilos..	1.00
50.	Crystal glass, articles of luxury	kilo..	1.00
45.	Crystal glass for windows, etc	100 kilos..	8.00
49.	Crystal glass in mirrors	kilo..	.25
29.	Crystal rock, manufactures of	do....	.15
50.	Crystals, watch	do....	1.00
232.	Curtains, cotton, lace	do....	.95
276.	Curtains, linen	do....	4.50
351.	Curtains, silk	do....	15.00
281.	Curtains, vegetable fiber, not lace or cotton	do....	.60
47.	Cut-glass bottles, dishes, etc	100 kilos..	50.00
95.	Cutlery	kilo..	.56
509.	Dates	100 kilos..	5.00
46.	Decanters, imitation cut glass	do....	9.50
47.	Decanters of cut glass	do....	50.00
14-18.	Declarations.		
46.	Decorated glass	do....	9.50
551.	Delicatessen, meats, etc	kilo..	.20
553.	Delicatessen, fish, etc	do....	.20
15-17.	Delivery of merchandise.		
42.	Demijohns	100 kilos..	2.25
95.	Dental instruments	kilo..	.56
508.	Dessicated fruits	100 kilos..	3.00
506.	Dessicated vegetables	do....	3.00
180.	Dextrin	do....	.67
47.	Dishes, cut glass	do....	50.00
46.	Dishes, imitation cut glass	do....	9.50
46.	Disks, glass, for clocks	do....	9.50
53.	Drainage tile, glazed	do....	1.00
52.	Drainage tile, unglazed	do....	.13
370.	Drawing paper	do....	18.00
242.	Drawers, cotton, knitted	kilo..	.75
274.	Drawers, linen, knitted	do....	1.72
432.	Dusters, feather	do....	.80
20.	Duty, ascertainment of.		
16.	Duty, assessment of, objection to.		
645.	Duty on articles composed of two or more materials, how levied.		
15.	Duty, payment of, and computation.		
142.	Dyeing, bark, roots, buds, etc., used in	100 kilos..	5.00
144.	Dyeing extracts derived from coal	kilo..	.30
143.	Dyeing extracts not derived from coal	100 kilos..	10.00
141.	Dyewoods	do....	3.50
472.	Dynamos and electric motors	do....	6.00
145.	Earths, ochers and natural, not mixed with oil	do....	.35
146.	Earths, ochers and natural, mixed with oil	do....	4.20
657.	Earthenware, in cases or casks, tare	per cent..	30
657.	Earthenware, in crates, tare	do....	16
235.	Edging, cotton	kilo..	1.00
279.	Edging, linen	do....	1.50

354.	Edging, silk	kilo..	$7.00
313.	Edging, woolen	do....	1.10
619.	Eggs, fresh		Free.
570.	Eggs, salted	100 kilos..	5.12
317.	Eggs, silkworm	kilo..	1.00
361.	Elastic tissues	do....	4.00
473.	Electric-light supplies	100 kilos..	15.00
473.	Electric motors	do....	6.00
374.	Embossed paper	do....	29.00
382.	Emery cloth	do....	3.50
74.	Enameled cast iron, manufactures of	do....	5.00
84.	Enameled wrought iron and steel	do....	10.00
477.	Engines, traction, per cent ad valorem	15	
46.	Engraved glass	100 kilos..	9.50
21.	Entry, fraudulent.		
20.	Entry, imperfect.		
14.	Entry, of merchandise.		
2.	Entry, ports of.		
376.	Engravings.		
373.	Envelopes	100 kilos..	16.00
61.	Epaulets, gold bullion	kilo..	10.00
63.	Epaulets, silver bullion	do....	3.75
2.	Equipped ports.		
407.	Esparto, manufactures of	100 kilos..	.25
172.	Essences, for toilet	kilo..	.60
186.	Explosive compounds	100 kilos..	16.00
564.	Extracts, flavoring	kilo..	.30
144.	Extracts from coal used in dyeing	do....	.30
634.	Exhibitions, articles for, enter free.		
646.	Exterior packages and receptacles.		
54.	Faïence, china, and kaolin	100 kilos..	9.25
657.	Faïence, in casks or cases, tare	per cent.. 30	
657.	Faïence, in crates, tare	do.... 16	
579.	Fans, ribs of bamboo or wood	kilo..	.26
578.	Fans, ribs of horn, bone, or paste	do....	1.50
577.	Fans, ribs of tortoise shell, ivory, pearl, etc	do....	7.10
433.	Fats, animal	100 kilos..	1.26
389.	Fayarde, manufactures of	kilo..	.30
431.	Feathers, for ornaments	do....	4.10
432.	Feathers, other	do....	.80
432.	Feather dusters	each..	.80
180.	Feculæ, for industrial uses	100 kilos..	.67
513.	Feculæ for soups	do....	5.00
13.	Fees.		
296.	Felt, carpets, table covers, etc	kilo..	.28
297.	Felt, cloth, manufactures	do....	.28
69.	Fence, cast-iron	100 kilos..	.75
404.	Fencing, wooden	do....	1.00
509.	Figs	do....	5.00
52.	Fire brick	do....	.13
405.	Firewood	1,000 kilos..	2.55
552.	Fish, canned, ordinary	kilo..	.10
553.	Fish, canned, spiced	do....	.20
492.	Fish, cod, salted not canned	100 kilos..	2.00
493.	Fish, fresh	do....	1.62
434.	Fish glue	do....	8.00
492.	Fish, salted or dried, not canned	do....	2.00
495.	Fish, shell, not canned	do....	6.00
492.	Fish, stock and cod	do....	2.00
252.	Fishing nets of cotton or hemp	kilo..	.50
68.	Fittings, cast-iron, for pipe	100 kilos..	.25
71.	Fittings, cast-iron, for stoves, boilers, etc	do....	.75
105.	Fittings, copper, brass, etc., for pipes	do....	15.00
315.	Flags, bunting	kilo..	1.00
355.	Flags, silk	do....	7.50
42.	Flasks of common glass	100 kilos..	2.25
47.	Flasks of cut glass	do....	50.00

564.	Flavoring extracts	kilo..	$0.30
657.	Flax seed on spools, tare	per cent.. 30	
137.	Flax seed	100 kilos..	4.00
246.	Flax, raw or hackled	kilo..	2.50
250.	Flax wrapping twine	do....	.30
173.	Florida water	do....	.25
501.	Flour, corn meal (maize)	100 kilos..	1.00
503.	Flour, millet	do....	1.00
499.	Flour, wheat, rye, barley	do....	2.00
50.	Flowers, imitations of, in glass	kilo..	1.00
388.	Flowers, paper	do....	7.00
142.	Flowers used in dyeing	100 kilos..	5.00
235.	Fluting, cotton	kilo..	1.00
279.	Fluting, linen	do....	1.50
638.	Folders, advertising		Free.
2–3.	Foreign trade.		
28.	Fonts of marble	per cent ad valorem.. 10	
621.	Football, implements for		Free.
28.	Fountains of marble	per cent ad valorem.. 10	
115.	Fountains of brass or bronze	100 kilos..	150.00
627.	Fowls for breeding purposes		Free.
617.	Fowls for food, dead or alive		Free.
517.	Fresh meats		Free.
109.	Frames for pictures, brass, copper, etc	kilo..	.34
234.	Fringe, cotton	do....	.80
278.	Fringe, linen	do....	1.30
353.	Fringe, silk	do....	5.60
313.	Fringe, woolen	do....	1.10
561.	Fruits, brandied	do....	.25
559.	Fruits, canned, ordinary	do....	.10
558.	Fruits, pie fruits	100 kilos..	7.00
560.	Fruits, canned, preserves, jams, etc	kilo..	.18
568.	Fruits, conserved	do....	.30
508.	Fruits, dried or desiccated, not raisins, figs, etc	per 100 kilos..	3.00
509.	Fruits, dried, raisins, figs, etc	100 kilos..	5.00
618.	Fruits, fresh		Free.
547.	Fruit juice	100 liters..	16.00
50.	Fruits, imitation of, in glass	kilo..	1.00
556.	Fruits, pickled, in jars or bottles	do....	.20
557.	Fruits, pickled, in tubs or barrels	100 kilos..	4.00
52.	Furnace lining, of clay	do....	.13
409.	Furniture, of bamboo, cane, etc	do....	7.00
73.	Furniture, of cast iron	do....	2.21
397.	Furniture, of wood, plain	do....	5.85
73.	Furniture, of wood, inlaid and gilt		40.00
633.	Furniture, when allowed free entry.		
186.	Fuses, blasting, etc	100 kilos..	16.00
61.	Galoons, gold	kilo..	10.00
63.	Galoons, silver	do....	3.75
86.	Galvanized iron buckets	100 kilos..	6.00
85.	Galvanized iron, sheets for roofing	do....	1.50
86.	Galvanized iron, hollow ware	do....	6.00
87.	Galvanized iron, wire	do....	2.70
617.	Game for food, dead or alive		Free.
617.	Game		Free.
621.	Games, athletic, implements for		Free.
588.	Games and toys	kilo..	.35
644.	Games pay with weight of interior package.		
657.	Garancine, in casks, tare	per cent.. 20	
618.	Garden produce, fresh		Free.
29.	Garnet, manufactures of, not jewelry	kilo..	.15
40.	Gasoline	100 kilos..	4.75
69.	Gates, cast-iron	do....	.75
	Gauze of cotton, linen, and silk. (*See* Cotton, etc.)		
107.	Gauze, wire, copper, brass, etc., coarse	100 kilos..	20.85
108.	Gauze, wire, copper, brass, etc., fine	do....	30.00
191.	Gauze, wire, iron and steel, coarse	do....	4.50

190.	Gauze, wire, iron and steel, fine	kilo..		$0.13
65.	German silver, manufactures of	do....		.60
168.	Germicides, fluid or powder	100 kilos..		.50
347.	Gilded paper	do....		29.00
546.	Ginger ale	100 liters..		6.80
536.	Gin, in barrels	per liter..		.79
535.	Gin, in bottles	do....		.80
50.	Glass beads, toys, etc	kilo..		1.00
42.	Glass, common hollow, bottles, etc	100 kilos..		2.25
43.	Glass, common hollow, lamp chimneys, etc	do....		4.50
47.	Glass, cut	do....		50.00
46.	Glass, imitation of cut	do....		9.50
51.	Glass gauges	do....		10.00
48.	Glass mirrors, common	do....		20.00
49.	Glass mirrors, cut, plate, etc	kilo..		.25
48.	Glass mirrors, hand, common	100 kilos..		20.00
49.	Glass mirrors, cut	kilo..		.25
43.	Glass vessels for laboratory use	100 kilos..		4.50
44.	Glass, window, common	do....		4.50
45.	Glass, window, crystal or plate	do....		8.00
51.	Glass tubes, retorts, etc	do....		10.00
657.	Glass in cases or casks, tare	per cent..	40	
657.	Glass in single boxes, tare	do....	20	
657.	Glass in crates not subject to tare.			
43.	Glasses, beer	100 kilos..		4.50
46.	Glasses, common wine	do....		9.50
47.	Glasses, cut, wine	do....		50.00
589.	Glasses, opera or field	per cent ad valorem..	20	
243.	Gloves, cotton	kilo..		.90
427.	Gloves, leather	do....		4.00
302.	Gloves, wool	do....		.95
434.	Glue, animal or fish	100 kilos..		8.00
162.	Glues and albumen	do....		5.00
283.	Goat, hair of	do....		7.24
627.	Goats, for breeding purposes			Free.
419.	Goats, for other purposes	each..		1.25
43.	Goblets, glass, common	100 kilos..		4.50
47.	Goblets, glass, cut	do....		50.00
622.	Gold, broken up, jewelry, bars, etc			Free.
61.	Gold bullion, articles of	kilo..		10.00
59.	Gold jewelry or plate	hectogram..		15.00
59.	Gold, manufactures of, n. s. p. f	do....		15.00
50.	Gold plated jewelry, etc	kilo...		30.00
	Gold watches. (*See* Watches.)			
445.	Graphophones	each..		2.50
31.	Grindstones	100 kilos..		.50
51.	Gauge glasses	do....		10.00
624.	Guano			Free.
153.	Gums for varnishes and lacquers	100 kilos..		10.00
280.	Gunny bags and bagging	do....		4.00
186.	Gunpowder	do....		16.00
97.	Guns, shot, and parts	kilo..		12.00
363.	Gutta-percha combs	do....		.50
	Gutta-percha, manufactures, n. s. p. f. (*See* Rubber.)			
	Gutta-percha, unmanufactured. (*See* Rubber.)			
33.	Gypsum	100 kilos..		.33
	Hacks.			
316.	Hair, braid of	kilo..		1.05
289.	Hair brushes, ornamented	do....		2.00
290.	Hair brushes, plain	do....		1.00
283.	Hair of camel, vacune goat, etc	100 kilos..		7.24
282.	Hair, plastering	do....		1.00
312.	Hair, tissues of	kilo..		.95
550.	Ham, canned	do....		.10
551.	Ham, canned, deviled	do....		.20
488.	Ham, cured	100 kilos..		4.40
48.	Hand mirror, common glass	do....		20.00

49.	Hand mirror, cut glass	kilo..	$0.25
58.	Handles, drawer of china or clay	100 kilos..	5.00
442.	Harmoniums	each..	11.00
429.	Harness, and parts of	kilo..	1,20
150.	Harness dressing	100 kilos..	12.00
429.	Harness makers' wares, n. s. p. f	kilo..	1.20
549.	Hay, fodder, and bran	100 kilos..	.30
241.	Hat linings and skeletons	kilo..	.23
597.	Hats and bonnets, crowns	each..	.25
596.	Hats and bonnets, other than straw	do....	.50
595.	Hats and bonnets, straw	do....	.25
273.	Hemp, lace and net, coarse	kilo..	5.00
272.	Hemp, lace and net, fine	do....	9.28
245.	Hemp, raw, or huckled	do....	2.18
253.	Hemp wrapping twine	100 kilos..	4.00
248.	Hemp yarn. (*See* Yarn.)		
254.	Hemp tissues up to 10 threads	kilo..	.33
255.	Hemp tissues made up	do....	.46
256.	Hemp tissues made up and embroidered	do....	.59
257.	Hemp tissues, 11 to 24 threads	do....	.77
258.	Hemp tissues made up, 11 to 24 threads	do....	1.06
259.	Hemp tissues, 11 to 24 threads, made up and embroidered	do....	1.35
260.	Hemp tissues over 24 threads	do....	1.13
261.	Hemp tissues over 24 threads, made up	do....	1.53
262.	Hemp tissues over 24 threads, made up and embroidered	do....	1.92
263.	Hemp tissues, twilled or diapered	do....	.60
264.	Hemp tissues, twilled or diapered, made up	do....	.82
265.	Hemp tissues, twilled or diapered, made up and embroidered	do....	1.04
252.	Herring, canned	do....	.10
422.	Hides, tanned	do....	.10
420.	Hides, untanned	100 kilos..	4.65
111.	Hinges of copper or brass	kilo..	.40
86.	Hods, coal	100 kilos..	6.00
476.	Hoisting machinery	per cent ad valorem..	15
73.	Hollow ware of cast iron	100 kilos..	2.21
109.	Hollow ware of copper or brass	kilo..	.34
574.	Honey	100 kilos..	2.00
649.	Hooks and eyes pay with weight of interior package.		
111.	Hooks, brass and bronze	kilo..	.40
77.	Hoops of iron and steel	100 kilos..	1.50
514.	Hops	do....	4.37
437.	Horn, articles manufactured of	kilo..	2.40
582.	Horn, manufactures of, in imitation of ivory, etc	do....	1.25
576.	Horn, rough	do....	.11
288.	Horse brushes	100 kilos..	5.85
358.	Hose, rubber	kilo..	.10
627.	Horses for breeding purposes		Free.
413.	Horses, gelded	each..	10.00
414.	Horses, others	do....	20.00
89.	Horseshoes	100 kilos..	1.90
70.	House trimmings of cast iron	do....	2.30
83.	House trimmings of wrought iron or steel	do....	4.50
73.	Household furniture of cast iron	do....	2.21
409.	Household furniture of cane	do....	7.00
399.	Household furniture of wood, decorated	do....	40.00
398.	Household furniture of wood, not decorated	do....	30.00
54.	Ware of China	do....	9.25
242.	Hosiery of cotton, jerseys, etc	kilo..	.75
243.	Hosiery of cotton, stockings, gloves, etc	do....	.90
274.	Hosiery of linen, jerseys, etc	do....	1.72
275.	Hosiery of linen, stockings, gloves, etc	do....	2.25
301.	Hosiery of wool, jerseys	do....	.80
302.	Hosiery of wool, stockings, gloves, etc	do....	.95
92.	Implements, agricultural	100 kilos..	1.00
93.	Implements of tools of trade in steel	do....	10.00
	India rubber. (*See* Rubber.)		
602.	Indigo, export of.		
148.	Inks	100 kilos..	10.00

650.	Inks, vessels containing, assessed separately.		
2.	Inspector of customs.		
95.	Instruments, dental	kilo..	$0.56
95.	Instruments, surgical	do....	.56
649.	Instruments of science or art pay with weight of interior package.		
103.	Insulated copper wire	100 kilos..	5.00
437.	Intestines	do....	7.60
14–20.	Invoices.		
67.	Iron, cast, in columns	do....	.50
69.	Iron, cast, in common manufactures	do....	.75
72.	Iron, cast, in common, n. s. p. f	do....	1.00
70.	Iron, cast, fittings for house and carriage	do....	2.30
74.	Iron, cast, fine manufactures	do....	5.00
66.	Iron, cast, pigs or scrap	do....	.20
68.	Iron, cast, pipes, bends, etc	do....	.25
76.	Iron, wrought, in bars, rods, or plates	do....	1.00
78.	Iron, wrought, for building, bridges, etc	do....	1.00
79.	Iron, wrought, in boilers	do....	1.75
89.	Iron, wrought, in common manufactures of	do....	1.90
92.	Iron, wrought, agricultural implements	do....	1.00
81.	Iron, wrought, pipe	do....	1.50
85.	Iron, wrought, sheets	do....	1.50
84.	Iron, wrought, sheet hollow ware, enameled	do....	10.00
83.	Iron, wrought, trimmings for house and carriage	do....	4.50
87.	Iron, wrought, wire	do....	2.70
91.	Iron, wrought, wire gauze, coarse	do....	4.50
90.	Iron, wrought, wire gauze, fine	kilo..	.13
581.	Ivory combs	do....	6.87
575.	Ivory in ornaments	do....	3.00
576.	Ivory in rough	do....	.11
627.	Jacks for breeding purposes		Free
559.	Jams in jars or cans	kilo..	.10
42.	Jars, glass, for preserving	100 kilos..	2.25
55.	Jars, porcelain	do....	19.00
26.	Jasper, rough	do....	.10
27.	Jasper, in squares, slabs, etc	do....	.50
28.	Jasper, in statuary, etc	per cent ad valorem..	10
29.	Jasper, in manufactures of, not jewelry	kilo..	.15
29.	Jet, manufactures of, not jewelry	do....	.15
525.	Jet, ornaments of	do....	3.00
576.	Jet, rough	do....	.11
622.	Jewelry, broken up		Free
59.	Jewelry, gold	hectogram..	15.00
60.	Jewelry, gold plated	kilo..	30.00
112.	Jewelry of copper or brass	do....	1.00
50.	Jewelry of glass	do....	1.00
62.	Jewelry of silver	do....	11.00
64.	Jewelry, silver plated	do....	2.20
35.	Jewels, set or not	per cent ad valorem..	10
68.	Joints, cast iron, for pipe	100 kilos..	.25
169.	Jujubes	kilo..	1.00
247.	Jute fiber	100 kilos..	1.00
266.	Jute tissues	kilo..	.21
267.	Jute tissues made up	do....	.30
268.	Jute tissues made up and embroidered	do....	.38
269.	Jute tissues twilled or diapered	do....	.66
270.	Jute tissues twilled or diapered, made up	do....	.94
271.	Jute tissues twilled or diapered, made up and embroidered	do....	1.21
152.	Kalsomine, colored or not	100 kilos..	2.50
54.	Kaolin or china	do....	9.25
95.	Knives	kilo..	.56
58.	Knobs, china, for drawers, etc	100 kilos..	5.00
111.	Knobs, copper, brass, etc	kilo..	.40
61.	Knots, gold bullion	do....	10.00
63.	Knots, silver bullion	do....	3.75
376.	Labels, printed.		
230.	Lace, cotton	do....	2.03

61.	Lace, gold	kilo..	$10.00
272.	Lace, linen, handmade	do....	9.28
273.	Lace, linen, machine made	do....	5.00
336.	Lace, silk	do....	12.00
232.	Lace curtains of cotton lace	do....	.95
276.	Lace curtains of linen lace	do....	4.50
351.	Lace curtains of silk lace	do....	15.00
63.	Lace silver	do....	3.75
153.	Lacquers, in gum	100 kilos..	10.00
43.	Lamp chimneys	do....	4.50
43.	Lamp shades	do....	4.50
388.	Lamp shades, paper	kilo..	7.00
466.	Lamps, bicycle	do....	2.00
109.	Lamps, brass	do....	.34
46.	Lanterns, globes	100 kilos..	9.50
46.	Lanterns, lenses for	do....	9.50
388.	Lanterns, paper	kilo....	7.00
491.	Lard	100 kilos..	1.70
	Lawns, cotton. (*See* Cotton.)		
121.	Lead, in pigs	do....	3.00
123.	Lead, manufactures, n. s. p. f	do....	10.00
122.	Lead pipe and brackets	do....	5.00
151.	Lead, white, for painting	do....	5.00
424.	Leather belting for machinery	kilo..	.15
431.	Leather, manufactures, n. s. p. f	do....	1.25
422.	Leather, sole	do....	.10
421.	Leather, varnished	do....	.20
46.	Lenses for lanterns	100 kilos..	9.50
50.	Lenses, magnifying	kilo..	1.00
50.	Lenses for spectacles	do....	1.00
51.	Lenses for photographic	100 kilos..	10.00
5.	Licenses for vessels, by whom issued.		
	Licenses, see 3, 4, 5, and 13.		
473.	Light, electric, supplies for	do....	15.00
33.	Lime	do....	.33
159.	Lime, chloride of	do....	.30
277.	Linen, braids, shoe laces, etc	kilo..	1.00
370.	Linen tracing	100 kilos..	18.00
248.	Linen yarn. (*See* Yarn.)		
659.	Linen thread on spools, tare	per cent.. 30	
	Linen tissues. (*See* Hemp.)		
52.	Linings, clay for stoves	100 kilos..	.13
364.	Linoleum	do....	6.00
536.	Liquors in barrels	per liter..	.79
535.	Liquors in bottles	do....	.80
650.	Liquors, vessels containing, assessed separately.		
173.	Listerine	kilo..	.25
376.	Lithographs.		
111.	Locks of copper and brass	do....	.40
79.	Locomotive boilers	100 kilos..	1.75
171.	Lotions, patent, with formula	kilo..	.25
170.	Lotions, patent, without formula	do....	.50
513.	Macaroni	100 kilos..	5.00
524.	Mace. (*See* Spices.)		
626.	Machines, agricultural		Free.
467.	Machines, automatic slot	each..	5.00
463.	Machines, sewing	100 kilos..	6.75
464.	Machines, typewriting	kilo..	.65
	Machinery	per cent ad valorem.. 15	
476.	Machinery, hoisting	do.... 15	
475.	Machinery, milling	do.... 15	
500.	Maize	100 kilos..	.75
501.	Maize flour	do....	1.00
29.	Malachite, manufactures of, not jewelry	kilo..	.15
504.	Malt	100 kilos..	1.00
546.	Malt extract	100 liters..	6.80
	Manifests. (*See* 6, 7, and 9.)		
32.	Mantels, slate	100 kilos..	.50

624.	Manures, animal		Free.
376.	Maps.		
627.	Mares for breeding purposes		Free.
29.	Marble, manufactures of, not jewelry	kilo..	$0.15
26.	Marble, rough	100 kilos..	.10
27.	Marble, squares, steps, etc	do....	.50
28.	Marble, statuary	per cent ad valorem..	10
184.	Matches, wax	100 kilos..	15.00
185.	Matches, wooden	do....	15.00
550.	Meat, canned, ordinary	kilo..	.10
551.	Meat, canned, spiced	do....	.20
617.	Meat, fresh		Free.
487.	Meat, salted and jerked beef	100 kilos..	5.00
490.	Meat sausages, not canned	do....	5.70
140.	Medicines, vegetable products used in	do....	5.00
171.	Medicines, proprietary, with formula	kilo..	.25
170.	Medicines, patent, without formula	do....	.50
174.	Medicinal waters, bottled	do....	.12
139.	Medicine, animal products used in	100 kilos..	5.00
575.	Meerschaum ornaments	kilo..	3.00
576.	Meerschaum, rough	do....	.11
377.	Memorandum books	100 kilos..	20.00
372.	Memorandum blocks	do....	9.00
611.	Merchandise, exported, pays wharfage. Merchandise for United States enters free.		
613.	Merchandise from United States exempt from wharfage.		
19.	Merchandise, sale of.		
20.	Merchandise, imperfect entry of.		
19.	Merchandise, seized or confiscated, sale of.		
652.	Metal receptacles, large weight shall be deducted from articles paying on gross weight.		
25.	Metric system in force in islands.		
555.	Milk, condensed	kilo..	.05
502.	Millet	100 kilos..	.75
503.	Millet flour	do....	1.00
39.	Mineral oil, crude	do....	2.50
40.	Mineral oil, refined	do....	4.75
620.	Mineral water, natural		Free.
182.	Mineral wax	100 kilos..	5.00
476.	Mining machinery	per cent ad valorem..	15
31.	Millstones	100 kilos..	.50
48.	Mirrors of common glass	do....	20.00
49.	Mirrors of cut glass	kilo..	.25
1–24.	Moneys, deposit of.		
25.	Monetary unit of the islands.		
574.	Molasses	100 kilos..	2.00
415.	Molding, wood	do....	5.85
28.	Monuments of marble	per cent ad valorem..	10
473.	Motors, electric and others, n. s. p. f	100 kilos..	6.00
397.	Mules	each..	5.00
154.	Muriatic acid	100 kilos..	1.42
615.	Music		Free.
444.	Music boxes, three airs	each..	.35
445.	Music boxes, more than three airs	do....	2.50
593.	Musical instruments, strings for	kilo..	3.00
443.	Musical instruments, n. s. p. f	per cent ad valorem..	40
529.	Mustard, ground or in paste	100 kilos..	30.00
550.	Mutton, canned	kilo..	.10
617.	Mutton, fresh		Free.
289.	Nail brushes	100 kilos..	10.00
110.	Nails, copper	kilo..	.40
110.	Nails, copper, with brass or bronze heads	do....	.40
89.	Nails, iron	100 kilos..	1.90
127.	Nails, zinc	do....	5.00
39.	Naphtha	do....	2.50
146.	Natural earths mixed with oil	do....	4.20
145.	Natural earths not mixed with oil	do....	.35

94.	Needles	kilo..	$2.20
252.	Nets, fishing, of cotton or hemp	do....	.50
107.	Netting, wire, copper, and brass, coarse	100 kilos..	20.85
108.	Netting, wire, copper, and brass, fine	do....	30.00
91.	Netting, wire, iron, or steel, coarse	do....	4.50
90.	Netting, wire, iron, or steel, fine	do....	13.00
120.	Nickel-plated articles of copper or brass	kilo..	1.10
133.	Nickel-plated articles of zinc	do....	1.10
164.	Nitrate of potash	100 kilos..	1.21
165.	Nitrate of soda	do....	.54
154.	Nitric acid	do....	1.42
566.	Nuts	kilo..	.05
525.	Nutmegs, husked	100 kilos..	12.00
526.	Nutmegs, unhusked	do....	7.00
390.	Oak staves	per 1,000..	5.00
510.	Oatmeal	100 kilos..	2.50
16.	Objections to assessment of duties must be filed in writing within thirty days.		
146.	Ocher and natural earths mixed with oil	100 kilos..	4.20
145.	Ocher and natural earths not mixed with oil	do....	.35
138.	Oil, animal, for use in industries	do....	4.25
134.	Oil, cocoa and palm	do....	3.00
364.	Oilcloth	do....	6.00
149.	Oil, colors, in tubes for artists' use	kilo..	25.00
39.	Oil, crude, from schists	100 kilos..	2.50
531.	Oil, olive	kilo..	.15
532.	Oil, other, refined for table use	do....	.16
594.	Oil paintings	per cent ad valorem..	15
39.	Oil, petroleum, crude	100 kilos..	2.50
40.	Oil, petroleum, refined	do....	4.75
135.	Oil, turpentine, for use in industries	do....	4.50
137.	Oleaginous seeds	do....	4.00
376.	Oleograph.		
573.	Oleomargarine	kilo..	.15
531.	Olive oil	do....	.15
29.	Onyx, manufactures of, not jewelry	do....	.15
26.	Onyx, rough	100 kilos..	.10
27.	Onyx squares, cubes and steps	do....	.50
28.	Onyx, statuary	per cent ad valorem..	15
589.	Opera glasses	do....	20
175.	Opium, crude	kilo..	6.00
176.	Opium, manufactures	do....	8.00
173.	Orange water	do....	.25
41.	Ores	1,000 kilos..	.60
442.	Organs, cabinet	each..	11.00
441.	Organs, pipe	do....	100.00
295.	Oriental rugs	kilo..	1.00
409.	Osiers, manufactured in furniture	100 kilos..	7.00
408.	Osiers, not manufactured	do....	.50
416.	Oxen, not for slaughter	each..	14.20
552.	Oysters, canned	kilo..	.10
495.	Oysters, not canned	100 kilos..	6.00
646.	Packages, exterior and interior, defined.		
288.	Paint brushes	do....	5.85
147.	Paint, colors, dry for	do....	2.40
148.	Paint, colors, prepared for	do....	10.00
149.	Paint, colors, prepared for artists	kilo..	25.00
151.	Paint, white lead for	100 kilos..	5.00
151.	Paint, zinc for	do....	5.00
562.	Paintings offensive to morality, import prohibited.		
594.	Paintings, oil	each..	.15
134.	Palm oil	100 kilos..	3.00
615.	Pamphlets		Free.
368.	Paper bags	100 kilos..	5.50
366.	Paper, building	do....	2.50
370.	Paper, drawing and tracing, linen	do....	18.00
373.	Paper envelopes	do....	16.00

374.	Paper, gilded, silvered	100 kilos..	$29.00
383.	Paper napkins	do....	12.55
375.	Paper, n. s. p. f	do....	16.00
369.	Paper, printing	do....	8.00
382.	Paper, sand	do....	3.50
371.	Paper, tissue	do....	12.50
379.	Paper, wall, engraved	do....	8.00
380.	Paper, engraved in rough	do....	12.00
381.	Paper, wall, engraved or gilded, etc	kilo..	.50
47.	Paper weights, glass	100 kilos..	50.00
367.	Paper, wrapping	do....	5.00
373.	Paper, writing	do....	16.00
615.	Papers		Free.
389.	Papier-maché, manufactures of	kilo..	.30
591.	Parasols, covered with other material	each..	.35
592.	Parasols, covered with paper	do....	.10
182.	Paraffin, not manufactured	100 kilos..	5.00
183.	Paraffin, made into plain candles	do....	10.00
184.	Paraffin, made into ornamental candles	do....	15.00
3–6.	Passengers, carrying of, coastwise by foreign vessels prohibited.		
365.	Paste for making paper	100 kilos..	.60
513.	Paste for making soups	do....	5.00
384.	Pasteboard, fine	do....	4.00
551.	Pâté de foie gras	kilo..	.20
171.	Patent medicines with formula	do....	.25
170.	Patent medicines without formula	do....	.50
53.	Paving tiles, glazed	100 kilos..	1.00
575.	Pearl, mother-of, in ornaments	kilo..	3.00
576.	Pearl, mother-of, in rough	do....	.11
35.	Pearls	per cent ad valorem..	10
555.	Pease, canned	kilo..	.05
505.	Pease, dried, in bulk	100 kilos..	2.20
506.	Pease, dried, in small packages	do....	2.50
559.	Peaches, canned	kilo..	.10
559.	Pears, canned	do....	.10
425.	Peltries, for clothing and trimming	do....	.68
426.	Peltries, made up	do....	2.80
94.	Pens	do....	2.20
649.	Pens, pay with weight of interior package.		
95.	Penknives	do....	.56
526.	Pepper, ground	100 kilos..	21.00
527.	Pepper, whole	do....	7.00
565.	Pepper sauces	kilo..	.25
172.	Perfumed soaps	do....	.60
172.	Perfumery	do....	.60
659.	Perfumery, tare on	per cent..	25
19.	Perishable property, disposition of.		
615.	Periodicals		Free.
39.	Petroleum, crude	100 kilos..	2.50
40.	Petroleum, refined	do....	4.75
177.	Pharmaceutical products, n. s. p. f	kilo..	.25
445.	Phonographs	each..	2.50
163.	Phosphorus	kilo..	.35
657.	Phosphorus in tin and wooden boxes, tare	per cent..	50
657.	Phosphorus in tin boxes	do....	30
469.	Photographic instruments, large	each..	2.00
468.	Photographic instruments, small	do....	1.00
51.	Photographic lenses	100 kilos..	10.00
376.	Photographs.		
440.	Pianos, cabinet	each..	35.00
439.	Pianos, grand	do....	51.00
556.	Pickles, in glass	kilo..	.20
557.	Pickles, in wood	100 kilos..	4.00
109.	Picture frames, copper, brass, etc	kilo..	.34
558.	Pie fruit	100 kilos..	7.00
99.	Pigs of copper	do....	4.25
66.	Pigs of iron	do....	.20
126.	Pigs of zinc	do....	2.00

627.	Pigs for breeding purposes		Free.
169.	Pills	kilo..	$1.00
94.	Pins	do....	2.20
649.	Pins, pay with weight of interior package.		
54.	Pipe bowls of clay	100 kilos..	9.25
68.	Pipe, cast iron	do....	.25
68.	Pipe, cast iron, ventilating	do....	.25
105.	Pipe, copper and brass	do....	15.00
53.	Pipe, drainage, of clay, glazed	do....	1.00
52.	Pipe, drainage, of clay, unglazed	do....	.13
122.	Pipe, lead	do....	5.00
86.	Pipe, sheet iron	do....	6.00
86.	Pipe, stove	do....	6.00
81.	Pipe, wrought iron	do....	1.50
54.	Pipes, smoking, of clay	do....	9.25
38.	Pitch from coal	do....	.25
282.	Plastering hair	do....	1.00
33.	Plaster rock	do....	.33
34.	Plaster paris, images of, and manufactures	do....	6.00
45.	Plate glass for windows, etc	do....	8.00
59.	Plate gold	hectogram..	15.00
62.	Plate silver	kilo....	11.00
129.	Plate tin, unworked	100 kilos..	6.17
130.	Plate tin, manufactures of	do....	12.00
60.	Plated ware with gold, jewelry	kilo..	30.00
64.	Plated ware with silver, jewelry	do....	2.20
69.	Plates, cast iron	100 kilos..	.75
100.	Plates of copper or brass	do....	10.00
117.	Plates of copper or brass engraved for printing	kilo..	2.00
75.	Plates of wrought iron	100 kilos..	1.00
122.	Platinum, broken up		Free.
59.	Platinum, in jewelry	hectogram..	15.00
59.	Platinum, manufactures of	do....	15.00
378.	Playing cards	kilo..	3.00
622.	Plumbing, lead pipe for	100 kilos..	5.00
563.	Plum pudding, canned	kilo..	.20
330.	Plushes, silk	do....	8.40
303.	Plushes, wool	do....	1.25
358.	Ponchos, rubber	do....	.10
657.	Porcelain, in cases and casks, tare	per cent.. 30	
657.	Porcelain in crates, tare	do.... 16	
58.	Porcelain insulators	100 kilos..	5.00
55.	Porcelain, manufactures of, articles of luxury	do....	19.00
56.	Porcelain, table, n. s. p. f	do....	20.00
618.	Pork, fresh		Free.
488.	Pork in brine	100 kilos..	2.00
462.	Portable boilers	do....	2.47
1–2.	Port, chief.		
	Port charges. (*See* 7, 10, 11, and 13.)		
2.	Ports, kinds of.		
2.	Ports equipped.		
2.	Ports unequipped.		
2–3.	Ports of entry.		
638.	Posters, advertising		Free.
164.	Potash, nitrate of	100 kilos..	1.21
160.	Potassium, chloride of	do....	.40
617.	Poultry		Free.
186.	Powder, gun	100 kilos..	16.00
35.	Precious stones	per cent ad valorem.. 10	
50.	Precious stones, imitation of, in glass	kilo..	1.00
172.	Preparations, toilet	do....	.60
559.	Preserves, in glass or jars	do....	.10
561.	Preserves, in glass or jars with brandy	do....	.25
376.	Printing, bronze counts 3:		
	(*a*) Of 1 to 3	do....	.05
	(*b*) Of 4 to 7	do....	.20
	(*c*) Of 8 to 13	do....	.40
	(*d*) Of more than 13	do....	.80

369.	Printing paper	100 kilos..	$8.00
376.	Printing maps and charts.		
178.	Products, chemical, n. s. p. f.	kilo..	.15
177.	Products, pharmaceutical	do....	.25
547.	Prune juice and wine	100 liters..	16.00
563.	Puddings, canned	kilo..	.20
505.	Pulse, dry in bulk	100 kilos..	2.20
506.	Pulse dry in small packages	do....	2.50
555.	Pumpkin, canned	kilo..	.05
636.	Pumps for salvage of vessels		Free.
221.	Quilting of cotton. (*See* Cotton.)		
614.	Quinine in all forms		Free.
483.	Railway cars, freight and box	per cent ad valorem..	12
482.	Railway cars, passenger	do....	12
76.	Railway, steel and iron rails for	100 kilos..	.75
76.	Railway, steel and iron switches for	do....	.75
639.	Railway material, when allowed free entry.		
509.	Raisins	100 kilos..	5.00
137.	Rape seed	do....	4.00
547.	Raspberry juice	100 liters..	16.00
537.	Ratefin, in bottles	per liter..	1.00
538.	Ratefin, in barrels	do....	.98
95.	Razors	kilo..	.56
646.	Receptacles and packages.		
24.	Records.		
7.	Register of vessels, whom deposited with.		
16.	Refunded duties.		
1–24.	Reports.		
38.	Resinous products from coal	100 kilos..	.25
52.	Retorts, clay	do....	1.00
51.	Retorts, glass	do....	10.00
604.	Rice, export of.		
497.	Rice, husked	do....	.75
496.	Rice, unhusked	do....	.70
389.	Rigolet, manufacturers of	kilo..	.30
110.	Rivets, copper, brass, etc	do....	.40
89.	Rivets, iron	100 kilos..	1.90
30.	Roadways, stone for	do....	.33
29.	Rock, crystal, manufacturers of, not jewelry	kilo..	.15
33.	Rock, plaster	100 kilos..	.33
366.	Roofing paper	do....	2.50
142.	Roots used in dyeing	do....	5.00
253.	Rope, hemp, etc	do....	4.00
88.	Rope, wire	do....	1.50
360.	Rubber, India, coats, capes, etc., on cotton	kilo..	.50
360.	Rubber, India, coats, capes, etc., on silk	do....	1.00
358.	Rubber, India, hose	do....	.20
357.	Rubber, India, in sheets and tubes	do....	.20
362.	Rubber, India, manufactures of, n. s. p. f.,	do....	.40
359.	Rubber, India, boots and shoes	do....	.20
358.	Rubber, India, sheets mixed with cotton	do....	.10
361.	Rubber, India, tissues, elastic	do....	4.00
356.	Rubber, India, unmanufactured	100 kilos..	6.00
354.	Ruching, silk	kilo..	7.00
236.	Rugs, cotton	100 kilos..	30.00
295.	Rugs, oriental	kilo..	1.00
281.	Rugs, vegetable fiber, not cotton	do....	.60
235.	Ruffling, cotton	do....	1.00
279.	Ruffling, linen	do....	1.50
354.	Ruffling, silk	do....	7.00
24.	Rules for carrying regulations into effect, who makes.		
535.	Rum, in bottles	liter..	.80
536.	Rum, in barrels	do....	.79
408.	Rushes, unmanufactured	100 kilos..	.50
498.	Rye	do....	.92
653.	Sacks and packing, except when containing articles paying on gross weight	each..	.02

237.	Sacks, cotton	kilo..	$0.35
654.	Sacks, second hand	each..	.02
429.	Saddles covered with leather	kilo..	1.20
19.	Sale of unclaimed and confiscated goods.		
238.	Sail cloth, cotton	do....	.18
552.	Salmon, canned	do....	.10
161.	Salt, common	100 kilos..	1.75
164.	Saltpeter, nitrate of potash	do....	1.21
155.	Salts, alkaloids and their	kilo..	8.04
156.	Salts, ammoniacal, except sulphate	100 kilos..	.57
636.	Salvage of vessels, pumps for		Free.
171.	Salves, proprietary, with formula	kilo..	.25
170.	Salves, patent, without formula	do....	.50
382.	Sandpaper	100 kilos..	3.50
57.	Sanitary, porcelain and china	do....	4.00
552.	Sardines, canned	kilo..	.10
550.	Sausage, canned	do....	.10
490.	Sausages, not canned	100 kilos..	5.70
565.	Sauces, table	kilo..	.25
470.	Scales, counter	100 kilos..	7.50
470.	Scales, platform	do....	7.50
471.	Scales, spring	kilo..	.50
37.	Schists	100 kilos..	.23
39.	Schists, oil from	do....	2.50
628.	School paraphernalia		Free.
95.	Scissors	kilo..	.56
66.	Scrap iron	100 kilos..	.20
89.	Screws, iron	do....	1.90
288.	Scrub brushes	do....	5.85
548.	Seeds for planting	do....	.83
548.	Seeds, n. s. p. f	do....	.83
463.	Sewing machines	do....	6.75
196.	Sewing thread, cotton	kilo..	.65
251.	Sewing thread, linen	do....	.43
322.	Sewing thread, silk	do....	3.75
643.	Shawls.		
95.	Shears	do....	2.20
101.	Sheathing, metal for vessels	100 kilos..	7.00
627.	Sheep for breeding purposes		Free.
419.	Sheep for immediate slaughter	each..	1.25
100.	Sheet, copper, brass, etc	100 kilos..	10.00
85.	Sheet iron	do....	1.50
401.	Ships' blocks	do....	5.85
150.	Shoe blacking	do....	12.00
233.	Shoe laces, cotton	kilo..	.50
277.	Shoe laces, linen	do....	1.00
352.	Shoe laces, silk	do....	4.20
89.	Shoes, horse	100 kilos..	1.90
428.	Shoes, leather	pair..	.45
359.	Shoes, rubber	kilo..	.20
97.	Shotguns and parts	do....	12.00
96.	Side arms	do....	10.00
30.	Sidewalks, stone for	100 kilos..	.33
352.	Silk braid	kilo..	4.20
355.	Silk flags and banners	do....	7.50
324.	Silk floss, combed or carded, but not dyed	do....	3.25
326.	Silk floss, combed or dyed	do....	3.75
325.	Silk floss, twisted in two threads, not dyed	do....	3.50
353.	Silk fringe	do....	5.60
339.	Silk-knitted tissues	do....	6.60
336.	Silk lace	do....	12.00
351.	Silk lace, curtains	do....	15.00
659.	Silk on spools, tare	per cent..	45
354.	Silk ruching, etc	kilo..	7.00
352.	Silk shoe laces	do....	4.20
319.	Silk, spun and raw	do....	2.50
333.	Silk tissues, floss	do....	4.55

334.	Silk tissues, floss made up	kilo..	$6.35
335.	Silk tissues, floss made up and embroidered	do....	8.20
339.	Silk tissues, knitted	do....	6.60
340.	Silk tissues, knitted, made up	do....	9.25
341.	Silk tissues, knitted, made up, and embroidered	do....	11.90
327.	Silk tissues, plain or twilled	do....	7.50
328.	Silk tissues, plain or twilled, made up	do....	10.35
329.	Silk tissues, plain or twilled, made up and embroidered	do....	13.25
345.	Silk tissues, with cotton warp or weft	do....	3.30
346.	Silk tissues, with cotton warp or weft, make up	do....	4.70
347.	Silk tissues, with cotton warp or weft, made up and embroidered	do....	6.10
348.	Silk tissues, with wool warp or weft	do....	3.60
349.	Silk tissues, with wool warp or weft, made up	do....	5.15
350.	Silk tissues, with wool warp or weft, made up and embroidered	do....	6.60
336.	Silk tulles	do....	12.00
337.	Silk tulles, made up	do....	16.90
338.	Silk tulles, made up and embroidered	do....	21.60
320.	Silk, twisted	do....	3.00
321.	Silk, twisted and dyed	do....	3.50
322.	Silk, twisted for sewing thread	do....	3.75
330.	Silk velvets and plushes	do....	8.40
331.	Silk velvets and plushes, made up	do....	11.50
332.	Silk velvets and plushes, made up and embroidered	do....	14.10
342.	Silk velvets with cotton warp or weft	do....	5.30
343.	Silk velvets with cotton warp or weft, made up	do....	7.50
344.	Silk velvets with cotton warp or weft, made up and embroidered	do....	9.65
318.	Silk waste and cocoons	do....	2.00
317.	Silk-worm eggs	do....	1.00
374.	Silvered paper	100 kilos..	29.00
622.	Silver, broken up, jewelry, etc		Free.
63.	Silver bullion, articles of	kilo..	3.75
65.	Silver, German	do....	.60
61.	Silver jewelry and plate	do....	10.00
	Silver watches. (*See* Watches.)		
403.	Skiffs, wood, and small boats	100 kilos..	6.00
420.	Skins, untanned	do....	4.65
57.	Slabs of china and porcelain	do....	4.00
27.	Slabs of marble, jasper, etc	do....	.50
32.	Slabs of slate	do....	.50
32.	Slate, mantels, slabs, etc	do....	.50
240.	Slickers	kilo..	.26
428.	Slippers, leather	per pair..	.25
467.	Slot machine, automatic	each..	5.00
181.	Soap, common, not toilet	100 kilos..	5.00
172.	Soap, toilet	kilo..	.60
165.	Soda, nitrate of	100 kilos..	.54
160.	Soda, sulphate of	do....	.40
161.	Sodium, chloride of	do....	1.75
122.	Solder	do....	5.00
554.	Soups, canned	kilo..	.15
513.	Soups, pastes for	100 kilos..	5.00
240.	Souwesters	kilo..	.26
50.	Spectacles, lenses for	do....	1.00
184.	Spermaceti, decorated candles of	100 kilos..	15.00
183.	Spermaceti, plain candles of	do....	10.00
183.	Spermaceti, not manufactured	do....	5.00
553.	Spiced fish, canned	kilo..	.20
551.	Spiced meats, canned	do....	.20
110.	Spikes of copper	do....	.40
89.	Spikes of iron or steel	100 kilos..	1.90
536.	Spirits in barrels	per liter..	.79
535.	Spirits in bottles	do....	.80
	Spools, tare on, per cent, see 657 and 659.		
82.	Springs, carriages	100 kilos..	1.75
52.	Squares of clay	do....	.13
27.	Squares of marble	do....	.50
627.	Stallions for breeding purposes		Free.
13.	Stamps and cancellation of.		

179.	Starch, not prepared for food	100 kilos..	$3.00
61.	Stars of gold bullion	kilo..	10.00
63.	Stars of silver bullion	do..	3.75
115.	Statuary of brass or bronze	100 kilos..	150.00
28.	Statuary of marble	per cent ad valorem..	10
114.	Statuettes of copper, bronze, etc	kilo..	1.50
391.	Staves, chestnut	per 1,000..	3.00
390.	Staves, oak	do....	5.00
182.	Stearin, not manufactured	100 kilos..	5.00
183.	Stearin, plain candles of	do....	10.00
184.	Stearin, decorated candles of	do....	15.00
82.	Steel anchors, chains, etc	do....	1.75
78.	Steel angle beams	do....	1.00
78.	Steel beams	do....	1.00
79.	Steel boilers	do....	1.75
78.	Steel for building wharves, etc	do....	1.00
	Steel for hoops and wheels	do....	1.50
66.	Steel pigs	do....	.20
76.	Steel rails for railways and trams	do....	.75
78.	Steel, structural	do....	1.00
78.	Steel T beams	do....	1.00
93.	Steel tools of trade	do....	10.00
83.	Steel trimmings for carriages and houses	do....	1.75
87.	Steel wire	do....	2.70
657.	Steel in cases, tare	per cent..	20
30.	Stone, building	100 kilos..	.33
35.	Stones, precious	per cent ad valorem..	10
50.	Stones, precious, imitation of	kilo..	1.00
31.	Stones used in arts and industries	100 kilos..	.50
585.	Sticks, walking, ornamental	kilo..	5.00
584.	Sticks, plain	do....	2.50
585.	Sticks, umbrella, ornamented	do....	5.00
584.	Sticks, umbrella, plain	do....	2.50
52.	Stoves, lining for	100 kilos..	.13
86.	Stovepipe, sheet iron	do....	6.00
71.	Stoves, cast iron	do....	.75
545.	Stout in barrels	100 liters..	6.80
543.	Stout in bottles, quarts	per bottle..	.093
544.	Stout in bottles, pints	do....	.047
595.	Straw hats and bonnets	each..	.25
598.	S raw hats and bonnets with millinery work	do....	.75
412.	Straw, fine, manufactures, of	100 kilos..	11.00
408.	Straw, unmanufactured	do....	.50
593.	Strings for musical instruments	kilo..	3.00
78.	Structural iron or steel	100 kilos..	1.00
635.	Stubmarine cables		Free.
1.	Subports of entry.		
521.	Succory root	100 kilos..	15.00
605.	Sugar, export of.		
515.	Sugar, raw	do....	3.24
516.	Sugar, refined	do....	10.00
165.	Sulphate of ammonia	do....	.54
166.	Sulphate of copper	do....	1.00
167.	Sulphate of iron	do....	.90
160.	Sulphate of magnesia	do....	.40
160.	Sulphate of soda	do....	.40
158.	Sulphur	do....	.30
154.	Sulphuric acid	do....	1.42
95.	Surgical instruments	kilo..	.56
480.	Surveys	each..	25.00
569.	Sweetmeats, candy and confectionery	kilo..	.27
574.	Sirups of cane	100 kilos..	2.00
565.	Tabasco sauce	kilo..	.25
296.	Table covers, felt	do....	.28
54.	Tableware of china	100 kilos..	9.25
55.	Tableware of porcelain	do....	19.00
28.	Tablets of marble	per cent ad valorem..	10
116.	Tablets of brass or bronze	100 kilos..	160.00

136.	Tan bark	100 kilos..	$0.34
657.	Tare on—		
	Steel in cases	per cent.. 10	
	Cinnamon in boxes	do.... 20	
	Cinnamon in bags	do.... 8	
	Phosphorus in tin boxes	do.... 30	
	Phosphorus in tin and wooden boxes	do.... 50	
	Garancine in casks	do.... 20	
	Yarns in bales	do.... 3	
	Tin plates in cases	do.... 10	
	Faience and porcelain in cases and casks	do.... 30	
	Faience and porcelain in crates	do.... 16	
	Glass and crystal in cases and casks	do.... 40	
	Glass and crystal, common window, in single boxes	do.... 20	
	Tin plates in cases	do.... 10	
659.	Trimmings, tare on	do.... 10	
61.	Tassels of gold bullion	kilo..	10.00
63.	Tassels of silver bullion	do....	3.75
539.	Tea	100 kilos..	20.00
474.	Telephone receivers and transmitters	each..	2.00
589.	Telescopes	per cent ad valorem.. 20	
621.	Tennis, implements for		Free.
589.	Thermometers	per cent ad valorem.. 20	
196.	Thread, cotton	kilo..	.65
251.	Thread, linen	do....	.43
322.	Thread, silk	do....	3.75
53.	Tiles of clay, glazed	100 kilos..	1.00
52.	Tiles of clay, unglazed	do....	.13
27.	Tiles of marble	do....	.50
125.	Tin in ingots	do....	3.00
130.	Tin, plate, manufactured	do....	12.00
129.	Tin, plate, unmanufactured	do....	6.17
358.	Tires for bicycles	kilo..	.10
371.	Tissue paper	100 kilos..	12.50
361.	Tissues, elastic	kilo..	4.00
	Tissues of cotton. (*See* Cotton.)		
	Tissues of hemp. (*See* Hemp.)		
	Tissues of Silk. (*See* Silk.)		
607.	Tobacco, export of.		
191.	Tobacco, manufactured	do....	.25
190.	Tobacco, unmanufactured	do....	5.00
376.	Tobacco wrappers and paper.		
172.	Toilet cosmetics	do....	.60
172.	Toilet essences	do....	.60
172.	Toilet, preparations for	do....	.60
173.	Toilet waters	do....	.25
565.	Tomato sauce	do....	.25
555.	Tomatoes, canned	do....	.05
12.	Tonnage of vessels.		
7.	Tonnage taxes.		
92.	Tools, agricultural	100 kilos..	1.00
93.	Tools of trade, in steel	do....	10.00
289.	Tooth brushes	kilo..	10.00
621.	Tools and implements for athletic games		Free.
581.	Tortoise-shell combs	kilo..	6.87
575.	Tortoise shell in ornaments	do....	3.00
576.	Tortoise shell in rough	do....	.11
588.	Toys and games	do....	.35
477.	Traction engines	per cent ad valorem.. 15	
2-3.	Trade, coastwise.		
2.	Trade, foreign.		
632.	Trained animals, enter		Free.
76.	Tramways, steel rails for	100 kilos..	.75
485.	Tramways, cars for	per cent ad valorem.. 12	
484.	Tramways, passenger cars for	do.... 12	
612.	Transshipment, charges for.		
630.	Travelers, what they can enter free.		
109.	Trays of copper and brass	kilo..	.34

235.	Trimmings of cotton	kilo..	$1.00
278.	Trimmings of linen	do....	1.30
425.	Trimmings of peltries	do....	.68
354.	Trimmings of silk	do....	7.00
313.	Trimmings of wool	do....	1.10
465.	Tricycles	do....	.60
105.	Tubes of copper	100 kilos..	15.00
51.	Tubes of glass	do....	10.00
57.	Tubs, bath, of china, etc	do....	4.00
	Tulles of cotton. (*See* Cotton.)		
	Tulles of silk. (*See* Silk.)		
43.	Tumblers, common glass	do....	4.50
47.	Tumblers, cut glass	do....	50.00
135.	Turpentine for industrial use	do....	4.50
552.	Turtle, canned	kilo..	.10
233.	Twine, cotton	do....	.50
352.	Twine, silk	do....	4.20
124.	Type for printing	do....	.10
464.	Typewriting machines	do....	.65
591.	Umbrellas, covered with other materials, not silk or paper	each..	.35
592.	Umbrellas covered with paper	do....	.10
590.	Umbrellas covered with silk	do....	.80
19.	Unclaimed goods.		
2.	Unequipped ports.		
664.	United States, articles imported from		Free.
57.	Urinals of china or porcelain	100 kilos..	4.00
73.	Utensils of cast iron	do....	2.21
564.	Vanilla beans	kilo..	.30
153.	Varnish and colors	100 kilos..	10.00
153.	Varnishes and lacquers in gums	do....	10.00
39.	Vaseline	do....	2.50
50.	Vases, fancy, of glass	kilo..	1.00
55.	Vases, of porcelain	100 kilos..	19.00
617.	Veal, fresh		Free.
247.	Vegetable fibers	100 kilos..	1.00
408.	Vegetable hair, unmanufactured	do....	.50
134.	Vegetable oils, heavy	do....	3.00
135.	Vegetable oils, light	do....	4.50
142.	Vegetable products used in dyeing	do....	5.00
140.	Vegetable products used in medicine	do....	5.00
182.	Vegetable wax	do....	5.00
555.	Vegetables, canned	kilo..	.05
505,	Vegetables, dried, in bulk	100 kilos..	2.20
508.	Vegetables, dried, in small packages	do....	2.50
508.	Vegetables, desiccated	do....	3.00
618.	Vegetables, fresh		Free.
224.	Velveteens, cotton. (*See* Cotton.)		
	Velvet of cotton. (*See* Cotton.)		
	Velvet of silk. (*See* Silk.)		
303.	Velvet of wool	kilo..	1.25
68.	Ventilating pipe of cast iron	100 kilos..	.25
81.	Ventilating pipe, wrought iron	do....	1.50
513.	Vermicelli	do....	5.00
536.	Vermouth, in barrels	per liter..	.79
535.	Vermouth, in bottles	do....	.80
283.	Vicuna hair	100 kilos..	7.24
6.	Vessels, custom of.		
2–3–4.	Vessels in coastwise trade.		
2–3.	Vessels in foreign trade.		
3–4–5.	Vessels, licenses for.		
80.	Vessels of iron or steel	per register ton..	5.00
402.	Vessels of wood	per gross ton..	3.00
5.	Vessels, tonnage of.		
101.	Vessels, sheathing for	100 kilos..	7.00
5.	Vessels under 15 tons not to engage in foreign trade.		
	Vulcanite combs. (*See* Rubber.)		
	Vulcanite, manufactures of. (*See* Rubber.)		
512.	Wafers, sweetened	do....	10.00

511.	Wafers, unsweetened	100 kilos..	$4.00
486.	Wagons	do....	2.00
478.	Wagons, automobile	each..	50.00
379.	Wall paper, engraved	100 kilos..	8.00
380.	Wall paper, rough	do....	12.00
381.	Wall paper, gilded	kilo..	.50
53.	Wall tiles, glazed	100 kilos..	1.00
52.	Wall tiles, unglazed	do....	.13
18.	Warehouses bonded.		
54.	Ware, household of china	do....	9.25
55.	Ware, household of porcelain	do....	19.00
54.	Ware, table of china	do....	9.25
55.	Ware, table of porcelain	do....	19.00
84.	Ware, wrought iron enameled	do....	10.00
454.	Watch cases, without movements.		
50.	Watch crystals	kilo..	1.00
455.	Watch movements	each..	2.00
449.	Watches, gold, n. s. p. f	do....	7.00
448.	Watches, gold with enameled cases	do....	9.00
450.	Watches, gold-filled cases	do....	5.00
446.	Watches, gold with jewels	do....	19.00
447.	Watches, gold with repeater movements	do....	10.00
452.	Watches, nickle, bronze, etc	do....	.75
451.	Watches, silver	do....	2.25
453.	Watches, with vulcanite cases	do....	.50
	Waste silk. (*See* Silk.)		
149.	Water colors for artists' use	kilo..	25.00
239.	Waterproof cotton, not rubber	do....	.26
240.	Waterproof cotton clothing	do....	.26
620.	Waters, natural, charged with gas		Free.
174.	Waters, medicinal	kilo..	.12
620.	Waters, natural, mineral		Free.
173.	Waters, toilet	kilo..	.25
183.	Wax, bees	100 kilos..	10.00
	Wax matches. (*See* Matches.)		
182.	Wax, mineral	do....	5.00
	Wearing apparel, cotton. (*See* Cotton.)		
	Wearing apparel, linen. (*See* Linen.)		
	Wearing apparel, silk. (*See* Silk.)		
	Wearing apparel, wool. (*See* Wool.)		
630.	Wearing apparel, when free.		
25.	Weights and measures, metric system.		
47.	Weights, paper, of glass	100 kilos..	.50
575.	Whalebone, ornaments of	kilo..	2.00
576.	Whalebone, rough	do....	.11
611.	Wharfage.		
611.	Wharf charges.		
78.	Wharves, iron and steel for	100 kilos..	1.00
498.	Wheat	do....	.92
499.	Wheat flour	do....	2.00
510.	Wheat flour, cracked, flakes, etc	do....	2.50
151.	White lead and zinc	do....	5.00
31.	Whetstones	do....	.50
536.	Whisky, in barrels	per liter..	.79
535.	Whisky, in bottles	do....	.80
244.	Wicking	kilo..	.30
244.	Wicks, lamp and candle	do....	.30
44.	Window glass, common	100 kilos..	4.50
45.	Window glass, plate	do....	8.00
46.	Wine glasses, common	do....	9.50
47.	Wine glasses, cut	do....	50.00
542.	Wines, not sparkling, in barrels	per liter..	.10
541.	Wines, not sparkling, in bottles	do....	.12
540.	Wines, sparkling and champagne, quarts	bottle..	1.00
540.	Wines, sparkling and champagne, pints	do....	.50
540.	Wines, sparkling and champagne, ½ pints	do....	.25
540.	Wines, sparkling and champagne, magnums	do....	2.00
650.	Wines, vessels containing, assessed separately.		

103.	Wire, copper, insulated	100 kilos..	$5.00
104.	Wire, copper, not insulated	do....	14.00
107.	Wire gauze, copper or brass, coarse	do....	20.85
108.	Wire gauze, copper or brass, fine	do....	30.00
91.	Wire gauze, iron or steel, coarse	do....	4.50
90.	Wire gauze, iron or steel, fine	do....	13.00
87.	Wire of iron or steel	do....	2.70
127.	Wire of zinc	do....	5.00
88.	Wire rope	do....	1.50
401.	Wooden blocks for ships	do....	5.85
396.	Wooden coopers' wares	do....	3.25
404.	Wooden hoops, etc	do....	1.00
534.	Wood alcohol	per liter..	.44
136.	Wood bark, for tanning	100 kilos..	.34
398.	Wood, fine, manufactures of	do....	30.00
399.	Wood, fine, manufactures of, inlaid, etc	do....	40.00
394.	Wood, fine, for cabinetwork, in boards	do....	10.00
395.	Wood, fine, sawed or veneered	do....	15.00
405.	Wood, fire	1,000 kilos..	2.55
185.	Wood, matches	100 kilos..	15.00
397.	Wood moldings for frames	do....	5.85
392.	Wood, ordinary, in planks and beams	cubic meter..	.80
393.	Wood, ordinary, planed and dovetailed	do....	1.00
397.	Wood, ordinary, manufactures of	100 kilos..	5.85
298.	Woolen blankets	kilo..	.50
294.	Woolen carpets	do....	.50
306.	Woolen tissues, pure	do....	1.00
307.	Woolen tissues, pure, made up	do....	1.25
308.	Woolen tissues, pure, made up and embroidered	do....	1.75
309.	Woolen tissues, warp or weft of cotton	do....	.90
310.	Woolen tissues, warp or weft of cotton, made up	do....	1.15
311.	Woolen tissues, warp or weft of cotton, made up and embroidered	do....	1.35
303.	Woolen velvets and plushes	do....	1.25
304.	Woolen velvets and plushes, made up	do....	1.50
305.	Woolen velvets and plushes, made up and embroidered	do....	1.75
287.	Wool, combed, carded, and dyed	100 kilos..	10.00
286.	Wool, combed and prepared for yarns	do....	9.96
302.	Wool, hosiery	kilo..	.95
301.	Wool, knitted tissues	do....	.80
293.	Wool yarns, dyed	do....	.81
292.	Wool yarns, bleached and washed	do....	1.10
291.	Wool yarns, unbleached, in the grease	do....	.50
284.	Wool, unwashed	100 kilos..	5.08
285.	Wool, washed	do....	8.76
376.	Wrappers, printed for tobacco.		
367.	Wrapping paper	do....	5.00
644.	Wreckage of vessels, duty on	per cent ad valorem..	8
82.	Wrought iron, anchors, chains, etc	100 kilos..	1.75
75.	Wrought iron in bars and rods	do....	1.00
77.	Wrought iron in hoops	do....	1.50
81.	Wrought iron pipe	do....	1.50
76.	Wrought iron rails	do....	.75
78.	Wrought iron structural forms	do....	1.00
83.	Wrought iron fittings for carriages and houses	do....	4.50
193.	Yarn, cotton, spun, 2 threads, to No. 60	kilo..	.37
194.	Yarns, cotton, spun 2 threads to over No. 60	do....	.52
195.	Yarns, cotton, spun 3 threads	do....	.65
248.	Yarns, hemp or flax, No. 21 upward	100 kilos..	25.00
249.	Yarns, hemp, linen, or jute, up to No. 21	do....	29.00
	Yarns in bales, tare	per cent..	3
	Yarn, woolen. (*See* Woolen yarn).		
	Yarn, woolen, unbleached, in the grease. (*See* Woolen yarn.)		
101.	Yellow metal sheathing for vessels	100 kilos..	7.00
126.	Zinc, in bars, lumps, etc	do....	2.00
127.	Zinc, in sheets, nails, wire, etc	do....	5.00
128.	Zinc, manufactures of	do....	11.00
133.	Zinc, manufactures of, nickel plated	kilo..	1.10
151.	Zinc, white, for painting	100 kilos..	5.00

APPENDIX FF.

UNITED STATES MILITARY GOVERNMENT
IN THE PHILIPPINE ISLANDS,
OFFICE OF COLLECTOR OF INTERNAL REVENUE,
Manila, P. I., August 15, 1900.

The SECRETARY OF THE MILITARY GOVERNOR,
Manila, P. I.

SIR: I have the honor to submit the following report of the administration and business of this office for the fiscal year ending June 30, 1900:

At the close of the fiscal year 1898–99 the collection of internal revenue in the Philippine Islands had been confined to the city of Manila and suburbs, and the city of Iloilo and its suburbs. During the latter part of the year 1899 collectors were appointed by the military governor in many towns which were then being occupied by American troops, and this office was called upon to furnish these offices supplies, blanks, internal-revenue stamps, and instructions, until about 70 offices are now being maintained. Until April, 1900, this office had no administrative authority over these new offices, nor were reports rendered except to the auditor by the individual officers. In April an application was made to the military governor, and General Orders, No. 54, M. G. O., April 18, 1900, was issued, outlining an organization for this department with the Manila office as the head office, each military department to have a supervisor, each military district a collector, and where necessary assistant collectors for suboffices in the larger and more populous districts.

This organization has been in operation since April, 1900, and while not yet completed, has been extended until, on June 30, 1900, the following offices had been opened and the following officers detailed for this duty:

List of offices.

Name.	Town.	Province.
Central office.		
Capt. C. H. Sleeper, Thirty-seventh Infantry	Manila	Manila.
Lieut. Ellis Cromwell, Thirty-ninth Infantry, assistant.	do	Do.

List of offices—Continued.

DEPARTMENT OF NORTHERN LUZON.

Name.	Town.	Province.
Maj. C. D. Cowles, Seventeenth Infantry, supervisor..	Manila	Manila.
First district.		
Maj. E. G. Shields, Thirty-third Infantry, collector...	Vigan	Ilocos Sur.
Suboffices:		
Lieut. O. B. Meyer, Third Cavalry	Laoag	Ilocos Norte.
Capt. H. S. Ripley, Third Cavalry	San Fernando	Union.
Capt. A. L. B. Davies, Thirty-third Infantry	Candon	Lepanto.
Second district.		
Capt. Thomas M. Moody, Sixteenth Infantry, collector.	Aparri	Cagayan.
Suboffices:		
Lieut. L. S. Sorley, Sixteenth Infantry	Ilagan	Isabela.
Lieut. B. T. Timmons, Sixteenth Infantry	Tuguegarao	Cagayan.
Third district.		
Capt. H. A. Hageman, Thirty-sixth Infantry, collector.	Dagupan	Pangasinan.
Suboffices:		
Lieut. V. A. Caldwell, Twenty-fifth Infantry....	Santa Cruz	Zambales.
Lieut. C. McCaskey, Twenty-fifth Infantry	Iba	Do.
Lieut. C. A. Martin, Twenty-fifth Infantry	Subig	Do.
Fourth district.		
Capt. E. B. Gose, Twenty-fourth Infantry, collector..	San Isidro	Neuva Ecija.
Fifth district.		
Lieut. G. E. Houle, Third Infantry, collector	San Fernando	Pampanga.
Suboffice:		
Capt. C. D. Comfort, Thirty-second Infantry	Orani	Bataan.
Sixth district.		
Capt. Louis M. Lang, Forty-second Infantry, collector.	Malabon	Manila.

DEPARTMENT OF SOUTHERN LUZON.

Capt. A. L. Parmerter, Twenty-first Infantry, supervisor.	Manila	Manila.
First district.		
Capt. J. McClintock, Forty-sixth Infantry, collector..	.....do	Do.
Suboffice:		
Capt. F. E. Green, Eleventh Cavalry	Cavite	Cavite.
Second district.		
Capt. A. C. Carson, Twenty-eighth Infantry, collector.	Manila	Manila.
Suboffices:		
Lieut. R. D. Blanchard, Thirty-eighth Infantry...	Batangas	Batangas.
Lieut. W. H. Lyons, Twenty-eighth Infantry	Taal	Do.
Third district.		
Lieut. C. G. Lawrence, Forty-fifth Infantry, collector.	Nueva Caceres	Camarines Sur.
Suboffices:		
Lieut. C. H. Morrow, Forty-seventh Infantry	Bulan	Albay.
Capt. A. C. Hart, Forty-seventh Infantry	Donsol	Do.
Lieut. A. G. Blaker, Forty-fifth Infantry	Daet	Camarines Norte.
Lieut. H. H. Pitcairn, Forty-seventh Infantry	Gubat	Albay.
Capt. W. L. Capps, Forty-fifth Infantry	Pasacao	Camarines Sur.
Capt. E. W. Terry, Forty-seventh Infantry	Sorsogon	Albay.
Lieut. W. T. Bishop, Forty-seventh Infantry	Virac	Catanduanes I.
Lieut. H. Garrison, Forty-seventh Infantry	Tabaco	Albay.
Lieut. S. Briggs, Forty-seventh Infantry	Legaspi	Do.
Fourth district.		
Suboffices:		
Lieut. W. S. Conrow, Forty-third Infantry	Catbalogan	Samar.
Lieut. E. A. Phillips, Forty-third Infantry	Calbayoc	Do.

List of offices—Continued.

DEPARTMENT OF VISAYAS.

Name.	Town.	Province.
Capt. D. R. Weller, Forty-fourth Infantry, supervisor.	Iloilo	Panay.
First district.		
Suboffices:		
Lieut. J. W. Dutton, Forty-third Infantry	Baybay	Leyte.
Lieut. W. H. Wilson, Forty-third Infantry	Laguan	Do.
Lieut. H. A. Thayer, Forty-third Infantry	Malitboc	Do.
Capt. W. L. Goldsborough, Forty-third Infantry	Ormac	Do.
Capt. E. R. Tilton, Forty-third Infantry	Tacloban	Do.
Second district.		
Lieut. Amos H. Martin, Nineteenth Infantry, collector.	Cebu	Cebu.
Suboffices:		
Lieut. James M. Little, Nineteenth Infantry	Bogo	Do.
Lieut. N. A. Campbell, Nineteenth Infantry	Tabogan	Do.
Lieut. G. D. Freeman, Nineteenth Infantry	Carmen	Do.
Lieut. J. L. Bond, Nineteenth Infantry	Liloan	Do.
Lieut. F. G. Lawton, Nineteenth Infantry	Minglanilla	Do.
Lieut. F. G. Stritzinger, Twenty-third Infantry	Carcar	Do.
Lieut. W. T. Merry, Twenty-third Infantry	Argao	Do.
Capt. E. A. Stuart, Forty-fourth Infantry	Tubusan	Do.
Lieut. S. H. Mould, Forty-fourth Infantry	Alaguinsan	Do.
Lieut. T. Levack, Forty-fourth Infantry	Jagna	Bohol.
Lieut. F. S. Young, Forty-fourth Infantry	Tagbilaran	Do.
Third district.		
Capt. W. K. Jones, Sixth Infantry, collector	Bacolod	Negros.
Fourth district.		
Lieut. H. I. Hirsch, Eighteenth Infantry, collector	Iloilo	Panay.
Suboffices:		Do.
Lieut. S. E. Worthington, Twenty-sixth Infantry	Banate	Do.
Lieut. C. D. Rice, Twenty-sixth Infantry	Lean	Do.
Lieut. W. S. McBroom, Eighteenth Infantry	Mabusao	Do.
Lieut. R. H. Sillman, Twenty-sixth Infantry	Santa Barbara	Do.
Lieut. T. T. Coughlan, Twenty-sixth Infantry	Pototan	Do.
Lieut. W. E. Hunt, Nineteenth Infantry	San Jose de Buena Vista	Do.
Lieut. R. B. Calvert, Eighteenth Infantry	Sara	Do.
Lieut. J. D. Moynihan, Twenty-sixth Infantry	Tubunyan	Do.
Lieut. Garrison Ball, Twenty-sixth Infantry	Cabatuan	Do.
Lieut. W. F. Grote, Eighteenth Infantry	Dumarao	Do.
Lieut. W. D. Pasco, Eighteenth Infantry	Dao	Do.
Lieut. L. A. Hanigan, Sixth Infantry	Calivo	Do.
Lieut. J. W. Goodale, Twenty-sixth Infantry	San Joaquin	Do.

DEPARTMENT OF MINDANAO AND JOLO.

Capt. B. H. Randolph, Third Artillery, supervisor	Zamboanga	Mindanao.
First district.		
Suboffices:		
Lieut. J. M. Kelos, Fortieth Infantry	Cagayan	Mindanao.
Lieut. J. C. Richter, Fortieth Infantry	Suriagao	Do.
Lieut. J. R. Pourie, Fortieth Infantry	Misamis	Do.
Lieut. N. M. Cartmell, Fortieth Infantry	Ilagan	Do.
Second district.		
Suboffices:		
Lieut. H. Gibbins, Thirty-first Infantry	Cottabato	Mindanao.
Lieut. F. S. Lowry, Thirty-first Infantry	Davao	Do.
Lieut. H. C. Preston, Thirty-first Infantry	Mati	Do.
Lieut. W. H. Castle, Thirty-first Infantry	Zamboanga	Do.
Capt. S. A. Cloman, Twenty-third Infantry	Bongao	Do.
Capt. S. Seay, jr., Twenty-third Infantry	Siassi	Siassi.
Lieut. W. E. Utterback, Fortieth Infantry	Dapitan	Mindanao.
Lieut. J. B. Wilson, Thirty-first Infantry	Isabela	Basilan.
Third district.		
Suboffices:		
Lieut. H. G. Cole, Twenty-third Infantry	Jolo	Jolo.

The organization of this department necessitated a great many books, blank forms, and much office furniture, which have been supplied as fast as obtained with the limited facilities at hand. New methods of bookkeeping have been devised and a complete system is now in operation, and printed instructions have been furnished to all collectors.

During the fiscal year just ended the internal-revenue receipts in Manila have been $805,213.07, an increase of 75 per cent above the collections for the previous year, as shown by reference to Exhibit A, "Collections of internal revenue for the fiscal year ending June 30, 1900."

This increase has been caused by increased industrial activity and an increase in the rents of nearly all properties. The revenues collected this year from industrial and urbana taxes in the city of Manila and its suburbs have exceeded the collections made in any previous year under Spanish administration for the same territory. Upon representation of this fact to the military governor it was decided to reduce the taxes, and General Orders, No. 53, M. G. O., April 18, 1900, was therefore issued, which reduced the industrial taxes 27.05 per cent, and the urbana or direct house property tax 13.3 per cent, by the elimination of all surtaxes heretofore assessed, which have proven vexatious in their assessment and odious to the taxpayer, who was unable as a rule to understand Spanish surtaxes.

The taxes as now levied are neither considered burdensome nor unjust to the native or foreign taxpayer, except to a few Americans who have arrived within the past two years. After a careful revision of the regulations governing the industrial, urbana, and stamp taxes it is believed that they may be continued indefinitely until a land tax can be assessed, which will obviate the necessity of maintaining this system to any extent.

Some opposition to these taxes, evidenced by petitions from the presidentes of various towns in the provinces, has been shown, but it is believed that these petitions were instigated by town officials, who have during the past year or more been collecting these taxes, the revenues of which went almost entirely for salaries for the employment of said officials, or were turned over to the so-called insurgent tax collectors. It appears that the taxpayers in all towns which have been occupied for any length of time by American troops have more money, received from the sale of goods or for services performed, than ever before.

Lieut. Ellis Cromwell, Thirty-ninth Infantry, United States Volunteers, was detailed as assistant in this office by Special Orders, No. 12, May 7, 1900, and has been of much assistance in the local work.

A shipping department has been added to the office for the dispatch of supplies to the internal-revenue offices, and registration offices and stamped official paper to the courts wherever established. The clerical force has been greatly improved by the discharge of 5 incompetent native clerks and the employment of 9 American clerks, the 5 enlisted men formerly on duty having been relieved.

The total force consists of 2 officers, 11 American, and 32 native clerks in the Manila office.

The expenses for salaries and supplies have been greatly increased over last year, but it is presumed that the collection of revenue in the provincial offices will more than offset this increase, as a large portion of supplies purchased have been shipped to establish provincial offices.

Exhibit A shows the collections and disbursements during the fiscal year, by months and quarters, but a detailed statement of the collections of offices outside of Manila can not be submitted, as prior to June no reports were received from such offices by this office.

The following shows the work of this office in brief under the various headings:

INDUSTRIAL TAXES.

By reference to Exhibit A the industrial taxes for the fiscal year show an increase of $185,781.95, or more than 62 per cent above the collections for the previous year, due to new business and a large increase in collections of the income tax on dividends and salaries.

To collect the industrial tax there were issued 10,054 patentes, 30,959 quarterly receipts, and 4,163 bajas, leaving 9,071 industrial taxpayers on the registers June 30, 1900, in Manila.

During the month of January, 1900, all old Spanish patentes were discontinued and new ones issued.

The total delinquent industrial tax June 30, 1900, amounted to $1,246.85, of which $700 is considered uncollectable on account of the disappearance of the debtors. No extreme measures have been applied during the year against delinquent taxpayers, and only one fine of $200 has been assessed for defraudation, yet the delinquent tax list is considered small. All delinquents are compelled to pay the 25 per cent delinquent penalty, assessed at the end of the first month of each quarter.

Business men in general welcome the abolition of the surtax of 10 per cent plus 10 per cent plus 5 per cent, which had been added at various times by the Spanish Government, and taxpayers now pay according to the industrial tariff. Increased revenues in this department are anticipated for the next fiscal year notwithstanding the decrease in the taxes.

URBANA TAXES.

The increase in rents throughout the city of Manila has also increased the urbana taxes by $41,080.96, or 32 per cent above the collections for the last fiscal year. There are 4,008 properties on which urbana taxes have been collected in the city of Manila and suburbs, an increase of 531 properties during the year. These taxes were paid by 2,169 owners or administrators, which required the issuance of 16,367 receipts.

Many properties burned in 1898–99 having now been rebuilt will soon begin to pay taxes, and many new buildings are in course of construction, which will also increase this revenue for the next year, even with the reduction of 13.3 per cent caused by the abolition of the surtaxes. The tax as now assessed practically amounts to 3¾ mills per annum on the value of a building.

The delinquent urbana taxes June 30, 1900, since the American occupation of Manila are as follows:

1898	$1,679.05
1899	1,964.25
1900 (first quarter)	1,053.83
1900 (second quarter)	1,552.48
Total	6,249.61

The 1898–99 delinquencies are on small properties which were burned in 1898 or the early part of 1899, and the owners failed to notify this office or the owners of the properties have not been found. In one case an administrator has been appointed by the court for the purpose of the collection of this tax. These delinquent taxes are being collected, and in July over $1,500 was collected against this delinquent list, mostly 1898–99 taxes.

Some defrauders of this tax were found by the inspectors, were advertised as such in the daily papers, and 37 administrative fines were assessed and collected, aggregating $875.

The total value of private buildings registered to June 30, 1900, is $31,117,254.

INTERNAL-REVENUE STAMPS.

Revenue from the sale of stamps in this office during the past year has increased 80 per cent, or $54,020.50, over the previous year.

About 1,500,000 stamps were issued during the year. The sales in Manila were 43 per cent of the issue, invoiced to provincial officers 37 per cent, and remaining on hand 20 per cent.

The use of Spanish stamped paper and fine stamps is still continued. A very large stock was left on hand by the Spanish Government, and the supply is sufficient for the next six months.

It is believed that a better grade of stamps than those now used should be secured for the calendar year 1901, but the means at hand in Manila are so limited that the engraving must be done in the United States, which necessitates six months' time. It is recommended that as the stamps are to be continued in use a new issue be authorized. This office has on hand at present time stamps to the value of $690,635.47, including all classes.

During the year 37 fines for noncompliance with stamp regulations have been collected, aggregating $125.

SPECIAL STAMP SALE.

In September, 1899, an inventory of the 30,000,000 Spanish postage, provincial postage, newspaper stamps, and postal cards on hand in this office was furnished the military governor with the recommendation that they be sold at auction. This was authorized on September 26, and notices sent to all the principal philatelists and stamp concerns in the United States and Europe, and on December 28 the stamps were sold at auction in this office for the sum of $50,300, which was considered a very high price for the specimens sold.

CERTIFICATES OF REGISTRATION.

Until December 1, 1899, the issuance of cedulas personal, series of 1899, was continued by this department at a peseta each, and 30,190 were issued. It was suggested to the military governor that the name be changed for the year 1900 to certificate of registration, and that the certificate be printed in English, which would answer the purpose for which issued, and Circular No. 12, M. G. O., December 12, 1899, described the method of issue and the reports to be rendered.

Officers were detailed throughout the islands, and over 200 have assisted in this work. This office has furnished all blanks and registers, and the total number disposed of by sale and invoice by this office from December 1, 1899, to June 30, 1900, is 1,033,305, of which 106,115 have been sold in Manila. As the reports from outside offices have gone direct to the Auditor, the number sold throughout the islands can not be shown.

The net cost of issuing 136,305 certificates in the city of Manila during the fiscal year has been, for clerical hire $3,235.16, and for supplies and certificates $1,500, leaving a net profit of $22,500 on the issue. The cost of the certificate and of issuance has been less than 3½ cents each.

The cost of issuance in the provinces must of necessity be larger, but it is believed that the total issue for the year will not be less than 1,000,000 at a net revenue of $160,000.

The certificate of registration as now issued is a poor one for revenue or identification, but it answers the purpose of the Spanish law for a cedula personal, and also satisfies the demand of the native and Chinese inhabitants for a government document. It is believed, however, that a document could be issued in the nature of a poll tax at 1 peso each, which would be acceptable to all natives and Chinese, of which the cost of issue would not exceed 20 cents, assuring a revenue of more than $1,000,000, which could be applied to specific purposes in the localities where collected, such as roads and bridges, and be of value as a means of identification to the person holding it.

Respectfully submitted.

C. H. SLEEPER,
Captain, Thirty-seventh Infantry, U. S. V., Collector of Internal Revenue of the Philippine Islands.

EXHIBIT A.—*Receipts of office of collector of internal revenue, Manila, P. I., from July 1, 1899, to June 30, 1900.*

	Third quarter.			Total for quarter.	Fourth quarter.			Total for quarter.
	July.	August.	September.		October.	November.	December.	
Industrial taxes	$72,768.65	$11,442.89	$4,974.79	$89,186.33	$84,781.41	$9,502.26	$1,982.16	$96,265.83
Urbana taxes	24,814.65	1,802.39	1,999.74	28,616.78	26,451.07	1,453.56	1,327.52	29,232.15
Stamped paper	107.90	227.05	388.85	723.80	1,127.35	935.80	979.15	3,042.30
Timbre movils	3,654.00	3,674.75	3,562.15	10,890.90	4,418.25	4,386.65	4,357.55	13,162.45
Giro (draft) stamps	2,864.20	3,324.90	2,147.05	8,336.15	1,096.05	959.40	876.05	2,931.50
Receipt stamps	1,501.11	1,953.43	1,760.62	5,215.16	2,014.68	1,791.21	2,255.06	6,060.95
Fine stamps	74.95	284.00	224.75	583.70	364.95	165.60	736.75	1,267.30
Stamped paper returned								
Certificates of registration	441.40	750.80	1,749.40	2,941.60	1,593.40	1,441.80	9,331.80	12,367.00
Miscellaneous							50,300.00	50,300.00
Received from other internal-revenue offices								
Judicial deposits								
Forestry licenses								
Total	106,226.86	23,460.21	16,807.35	146,494.42	121,847.16	20,636.28	72,146.04	214,629.48
Received from treasurer	1,454.92	6.35	4,612.74	6,074.01	2,782.14		7,612.85	10,394.99
Balance on hand July 1, 1900	61.58							
Total	107,743.36	23,466.56	21,420.09	152,568.43	124,629.30	20,636.28	79,758.89	225,024.47

	First quarter.			Total for quarter.	Second quarter.			Total for quarter.	Total for year.	Total from August 26, 1898, to June 30, 1899.
	January.	February.	March.		April.	May.	June.			
Industrial taxes	$109,319.45	$26,543.31	$26,750.68	$162,613.44	$95,927.91	$16,841.09	$20,978.70	$133,747.70	$481,813.30	$320,558.95
Urbana taxes	30,990.68	3,166.62	468.51	34,625.81	30,200.44	1,675.95	696.05	32,572.44	125,047.18	83,966.22
Stamped paper	1,598.15	1,367.60	1,319.25	4,285.00	1,633.70	1,926.05	1,925.65	5,485.40	13,536.50	4,126.35
Timbre movils	5,254.00	4,419.80	4,322.75	13,996.55	6,237.55	4,388.90	4,971.40	15,597.85	53,647.75	28,498.75
Giro (draft) stamps	2,051.35	1,565.00	2,456.25	6,072.60	2,144.05	1,831.85	1,667.85	5,643.75	22,984.00	22,141.50
Receipt stamps	2,874.47	2,541.95	2,805.02	8,221.44	2,555.23	2,555.45	2,248.25	7,358.93	26,856.48	11,498.32
Fine stamps	755.25	253.50	215.65	1,224.40	237.15	164.75	157.55	559.45	33,634.85	424.10
Stamped paper returned			38.80	38.80	15.55	12.75	19.55	47.85	86.65	
Certificates of registration	6,996.60	1,328.40	1,355.80	9,680.80	829.40	905.40	536.80	2,271.60	27,261.00	13,142.20
Miscellaneous							45.36	45.36	50,345.36	20.66
Received from other internal-revenue offices						8,382.18	9,894.91	18,277.09	18,277.09	
Judicial deposits						330.00		330.00	330.00	
Forestry licenses							602.91	602.91	602.91	
Total	159,839.95	41,186.18	39,732.71	240,758.84	139,780.98	39,014.37	43,744.98	222,540.33	824,423.07	484,377.05
Received from treasurer	7,476.53	6,027.07		13,503.60	9,336.79		9,106.18	18,442.97	48,415.57	23,414.50
Balance on hand July 1, 1900									61.58	
Total	167,316.48	47,213.25	39,732.71	254,262.44	149,117.77	39,014.37	52,851.16	240,983.30	872,900.22	507,791.55

Disbursements of office of collector of internal revenue, Manila, P. I., from July 1, 1899, to June 30, 1900.

	Third quarter.			Total for quarter.	Fourth quarter.			Total for quarter.
	July.	August.	September.		October.	November.	December.	
Deposited with treasurer	$106,226.86	$23,460.21	$16,807.35	$146,494.42	$121,847.16	$20,636.28	$72,146.04	$214,629.48
Current expenses, tax refunds		6.35		6.35			72.85	72.85
Pay roll, civil employees	1,283.00		8,967.33	5,250.33	2,107.00		4,391.50	6,498.50
Regular supplies	70.50		228.95	299.45	131.20		2,818.00	2,949.20
Incidental expenses		1.60	15.78	17.38	57.02	10.00		67.02
Transportation		45.00	72.00	117.00	63.50			63.50
Miscellaneous	28.80	34.68	257.81	321.29	29.85	39.50	33.50	102.85
Rents and repairs							110.60	110.60
Issued to other internal-revenue offices								
Judicial deposits								
Total	1,382.30	87.63	4,541.87	6,011.80	2,388.57	49.50	7,426.45	9,864.52
Grand total	107,609.16	23,547.84	21,349.22	152,506.22	124,235.73	20,685.78	79,572.49	224,494.00

	First quarter.			Total for quarter.	Second quarter.			Total for quarter.	Total for year.	Total from Aug. 26, 1898, to June 30, 1899.
	January.	February.	March.		April.	May.	June.			
Deposited with treasurer	$159,839.95	$41,186.18	$39,732.71	$240,758.84	$139,780.98	$39,014.37	$43,744.98	$222,540.33	$824,423.07	$484,366.55
Current expenses, tax refunds		55.90		55.90	22.02	640.00	14.61	676.63	811.73	10,717.18
Pay roll, civil employees	2,387.00	2,223.00	2,456.48	7,066.48	2,433.66	2,356.00	2,987.66	7,777.32	26,592.63	9,593.43
Regular supplies	2,310.80	1,585.65	2,105.10	6,001.55	2,329.70	1,481.25	1,573.00	5,383.95	14,634.15	1,814.22
Incidental expenses	355.10	25.20	31.40	411.70	186.32	12.60	21.70	220.62	716.72	275.66
Transportation					26.80		15.50	42.30	222.80	624.45
Miscellaneous	75.30	47.85	123.30	246.45	36.04	125.32	368.50	529.86	1,200.45	173.61
Rents and repairs			6.00	6.00					116.60	164.87
Issued to other internal-revenue offices							3,848.26	3,848.26	3,848.26	
Judicial deposits							130.00	130.00	130.00	
Total	5,128.20	3,937.60	4,722.28	13,788.08	5,034.54	4,615.17	8,959.23	18,608.94	48,273.34	23,363.42
Grand total	164,968.15	45,123.78	44,454.99	254,546.92	144,815.52	43,629.54	52,704.21	241,149.27	872,696.41	507,729 97
Balance on hand									203.81	61.58

The courts of first instance were vested with the same jurisdiction which was vested in them before the 13th day of August, by virtue of the said general proclamation of August 14, 1898; so that they were denominated in the same manner, viz, court of the first instance of the district of Quiapo, of the district of Intramuros, of the district of Binondo, and of the district of Tondo. Each district comprises a number of city wards and towns within the province of Manila. The courts of justices of the peace have now their jurisdiction enlarged, as formerly their jurisdiction extended only to the city wards of the respective courts of first instance, while at present it has been extended to include the same territorial limits over which the respective courts of first instance to which they are subordinate have jurisdiction.

The district attorneyships which formerly existed in each court were reorganized at the same time.

Therefore the districts were reorganized as follows:

Binondo district.—Don Antonio Majarreis, judge of first instance; Don Perfecto Gabriel, district attorney; Don José Nemijo, justice of the peace.

Intramuros district.—Don José Basa, judge of the first instance; Don Lucio Villareal, district attorney: Don José Martinez Quintero, justice of the peace.

Tondo district.—Don Basilio Regalado, judge of first instance; Don José Ner, district attorney; Don Pedro Ricafort, justice of the peace.

Quiapo district.—Don Hipólito Magsalín, judge of first instance; Don Vicente Rodriguez, district attorney; Don Martiniano Veloso, justice of the peace.

The courts of first instance and of justices of the peace were installed in a building owned by the State within the walled city at No.—, Cabildo street. This greatly facilitates access to the four courts, saves the payment of rent, as otherwise buildings would have had to be leased within each of the four districts, and provides the way for keeping one general record for all said courts in one commodious building.

The supreme court was installed in the building formerly used by the territorial audiencia of Manila, situate also in the walled city and owned by the state. The supreme court has not only received intact the record of all civil, criminal, and gubernative matters having reference to the administration of justice, but also all legal provisions applicable to such administration since the creation of the defunct audiencia of Manila in these islands. It is the only official archive saved, where precious documents may be examined, not only in relation to the institution referred to, but as well to history itself.

General Orders, No. 1, of January 2, 1900, reorganized the court of first instance of Pangasinan, at the town of Dagupan, with the following appointees: Don Ambrosio Rianzares Bautista, judge, and Don Gernando Grey, district attorney.

General Orders, No. 6, of January 16, 1900, consolidated the courts of first instance of Cagayan and of Isabela into one, now denominated court of first instance of Cagayan, at the town of Tuguegarao, having the same category as those of Manila and Pangasinan—that is to say, of the first class—with the following appointees: Don Vicente Nepomuceno, judge, and Don Modesto Naval, district attorney.

General Orders, No. 19, of January 31, 1900, reorganized the court of first instance of South Ilocos, at Vigan, capital of the province and its former seat, with the following appointees: Don Gaspar de Bartolomé,

judge, and Don Francisco Tongson, district attorney. This judge not only took charge of all matters which were pending in said court, but also of those which were pending before the criminal audiencia formerly of that province, which were greatly scattered, and which he, to a large extent, gathered and saved, a thing which has generally not been done in the other provinces, on account of the destructive tendencies of the war.

General Orders, No. 25, of February 25, 1900, reorganized the court of first instance of Cavite, of the second class, with the following appointees: Don Santiago Molina, judge, and Don Francisco Lalana, district attorney.

General Orders, No. 61, of April 30, 1900, reorganized the courts of first instance of the provinces of Pampanga, New Ecija, North Ilocos, and Bataan, with the following appointees, respectively: Pampagna—Don Enrique Macapinlac, judge, and Don Juan G. Garcia, district attorney; New Ecija—Don Ramón Mañalae, judge, and Don Epifanio de los Santos, district attorney; North Ilocos—Don Pedro Valdez, judge, and Don Policarpo Soriano, district attorney; Bataan—Don Calixto Tianco, judge, and Don Oscar Soriano, district attorney. The categories of these courts vary, Pampagna being of the first class, New Ecija and North Ilocos (this latter formerly of the first class) being of the second class, and Bataan of the third class.

Finally, General Orders, No. 68, of May 19, 1900, reorganized the court of first instance of Cebú, with the following appointees: Don Segundo Sison, judge, and Don Alejandro Valle, district attorney.

So that there are thirteen courts of first instance now actively in operation in the archipelago, viz, the four courts of Manila, the courts of Pangasinan, Cagayan, South Ilocos, Cavite, Pampanga, North Ilocos, New Ecija, Bataan, and Cebú.

Since the reorganization of the court of the first instances of South Ilocos, justices of the peace have been appointed for all the towns in that province, and this presidency has recently approved the appointments for the towns in the provinces of Cagayan, North Ilocos, Pampanga, New Ecija, and Cebú. Appointments will at an early date be made for the towns of Pangasinan, Bataan, and for Cavite as soon as the judges of first instance of said provinces present the respective designations. When mentioning courts of first instance of these islands it will be observed that the class or category thereof is indicated, which requires some explanation. Judicial hierarchy is divided into the following grades: Justices of the peace, judge of first instance of the third class (entrada), of the second class (ascenso), and of the first class (término); magistrate of the criminal audiencia, formerly of Vigan and Cebú, and magistrate of the territorial audiencia of Manila. The attorney-general's department (ministerio fiscal) had its hierarchy also, and consisted of district attorneys (promotores) of the third class (entrada), second class (ascenso), and first class (término) for the courts; fiscal attorneys, deputy fiscal, and one fiscal for the audiencia.

The lower degree of the judicial hierarchy, viz, the justices of the peace, was not included in the judicial or fiscal careers, as justices of the peace were deemed municipal officers, performance of the duties of which were considered obligatory.

The judicial and fiscal careers were uniform in rank, the first rank being that of district attorney (promotor) of the third class (entrada), and, in an alternative way, the careers are equal—for example, a judge

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The lower degree of the judicial hierarchy, viz, the justices of the peace, was not included in the judicial or fiscal careers, as justices of the peace were deemed municipal officers, performance of the duties of which were considered obligatory.

The judicial and fiscal careers were uniform in rank, the first rank being that of district attorney (promotor) of the third class (entrada), and, in an alternative way, the careers are equal—for example, a judge

of the third class (entrada) was of an equal rank to a district attorney of the second class (ascenso), and successively in that manner, the fiscal of the audiencia being of a rank equal to a presiding magistrate of a department. No further explanation is made, as the one here given, though brief, is perhaps sufficient for a thorough understanding of the matter.

The reestablishment of the public faith in the execution of contracts and in the efficacy of judicial acts which required the intervention of a notary, and inscription in the registers of property, was considered as of equal importance to the administration of justice, both of which institutions existed in these islands, carefully and diligently guarded, due to the vital importance of their record books which were the veritable mirrors of the social life and territorial wealth of the country. The military governor, from the beginning, endeavored to provide for the proper organization of these organisms of the administration. At the same time when the judges and district attorneys of the province of Manila were appointed, registrars of property for the southern and northern districts of Manila were also appointed, the appointees being Don Francisco Ortigas for the first and Don Simplicio del Rosario for the second. No registrara of property were appointed for the other provinces where the courts have been organized, owing to the circumstances, but the military governor has authorized the district attorney of each court to act as registrar of property in accordance with law, as appears from General Orders, No. 19, of January 31, 1900.

With reference to the notarial districts, it is lamentable that the portfolios and record books of the provinces where the revolution has been in active force have not been saved. In Manila, fortunately, no break in the continuity thereof has been occasioned. The public credit has not suffered at all through the change of sovereignties in the only notarial district which actively continued until its reorganization by General Orders, No. 40, of September 23, 1899, and which created and reestablished, in addition to the notarial office of Don Enrique Barrera—which, as has been stated, was not interrupted—the notarial offices of Don Genaro Heredia and Don Calixto Reyes. Don José Rosado was appointed to fill the office left vacant by Don Agustin Malfaz. After such reorganization, the Government noticed the existing need of facilitating notarial attestations of American citizens, so that they might have force and effect in the United States; therefore, it was provided in the last two sections of said general orders that Allison D. Gibbs, an American, be appointed notary, residing in the city of Manila.

In the provinces where the administration of justice has been reorganized, the clerks of the courts of first instance have been temporarily vested with notarial duties—that is to say, officials of the judicial department have been intrusted with the extrajudicial duties of attesting the public faith, as before the creation of notarial offices and when there were only public scriveners these had the duty of making both judicial and extrajudicial attestations. General Orders, No. 20, of January 20, 1900, is the one that makes this temporary provision.

It is now only necessary to state two other schemes of reorganization in regard to the administration of justice: One is relative to the most important auxiliaries thereof, and the other is to the extension of jurisdiction of the courts of this capital. By virtue of the laws then in force in these islands, there were two classes of auxiliaries of

the administration of justice—solicitors and attorneys. Adopting American principles, General Orders, No. 29, of July 19, 1899, prescribes rules entirely new in reference to the practice of the noble profession of the law; this order abolishes the office of solicitor and it prescribes that the duties of that office be performed by the attorneys; it provides for the admission of attorneys and it establishes rules for the performance of the duties thereof, so important to tribunals of justice. It is an extensive order, embracing briefly a conscientious regulation of the practice of law. In consequence of its provisions the supreme court in banc has adopted rules for the examination of candidates for admission to the bar, and General Orders, No. 47, of October 6, 1899, provides for the defense of the poor, the most onerous of all the duties of the lawyer. After the courts had been fully organized as aforestated, and were acting as such, it was seen that a necessity existed for prescribing some provision determining their jurisdiction over public offenses committed at sea or upon vessels lying on tide waters within rivers, such jurisdiction, under Spanish régime, having been vested in special maritime courts of the Spanish navy. General Orders, No. 59, of April 24, 1900, in explicit terms extended the jurisdiction of the four courts of first instance of Manila over this class of public offenses, if committed within the bay of Manila or within the rivers of that province, and it further provided that the jurisdiction of courts of first instance and of courts of justices of the peace be dependent upon such rules as might be prescribed by the supreme court; this latter court provided that all such first aforementioned courts have equivalent jurisdiction over the whole province of Manila by means of a regular distribution of cases made by the gubernative secretary of said supreme court, where an equal distribution of criminal cases was ordered made in the same manner as civil cases were then distributed in regular order.

Lastly, the measure most worthy to be recorded in the administration of justice was the adoption and publication of the new law of criminal procedure contained in General Orders, No. 58, of April 23, 1900, which took effect on May 15 following, a law based upon American legal principles.

This law, based upon the accusatory system, has abolished the inquisitorial period so derogatory of the rights of the accused, and which was the foundation of our former criminal procedure; the time formerly taken up by this inquisitorial system without the right of intervention on the part of the accused, which at times would be prolonged for years, dependent upon the difficulty of investigation, has been saved; the long period of preventive imprisonment suffered by many persons during the long summary examination is now avoided, which said examination was carried on only for the purpose of investigating the commission of a crime and whether any person was guilty thereof; the new procedure provides for complete equality between the accuser and the accused, between the prosecution carried on by the government and the defense of his personal liberty and security interposed by the defendant, a brief proceeding which becomes and is public from its initiation, fully provides all that is necessary for a complete defense and is an absolute safeguard of personal security; this, undoubtedly, is the greatest benefit conferred upon the inhabitants of this country.

For the purpose of explaining the difficulties encountered by our judges in the application of this new law, who had not had the time necessary to enable them to study its letter and spirit, and the principles thereof, largely derived from United States constitutional doctrines, an American auxiliary judge was appointed who was thoroughly familiar with the Spanish language, and upon whom was vested a jurisdiction equal to the four judges of first instance, said appointee being Mr. Augustus A. Montague.

In continuation are inserted compendiums of the statements presented by the justices of the peace, courts of first instance of Manila, the civil and criminal branches of the supreme court, as well as of the secretary of the gubernative department thereof, showing the number of matters pending and determined by each since their organization to July 31 last; also the statement lately received from the court of first instance of Cavite.

In reference to justices of the peace, only such matters added to their jurisdiction by the new law of criminal procedure are stated, they now having jurisdiction over certain classes of felonies, while formerly they had only jurisdiction over misdemeanors:

Court of first instance of Binondo:	
Matters determined	138
Matters pending	62
Total	200
Court of first instance of Tondo:	
Matters determined	96
Matters pending	58
Total	154
Court of first instance of Quiapo:	
Matters determined	127
Matters pending	5
Total	132
Court of first instance of Intramuros:	
Matters determined	140
Matters pending	50
Total	190
Justice's court of Binondo:	
Felonies determined	12
Felonies pending	11
Total	23
Justice's court of Tondo:	
Felonies determined	11
Felonies pending	19
Total	30
Justice's court of Quiapo:	
Felonies determined	9
Felonies pending	18
Total	27

Justice's court of Intramuros:	
Felonies determined	14
Felonies pending	14
Total	28
Court of first instance of Cavite:	
Matters determined	17
Matters pending	8
Total	25
The same court sitting as justice's court:	
Felonies determined	12
Felonies pending	1
Total	13
Supreme court:	
Matters pending before the former Spanish audiencia	60
Matters transmitted from the courts of first instance	514
Total	574
Matters determined and returned to the respective courts	552
Matters pending	22
Total	574
Civil branch:	
Matters determined	39
Matters pending	18
Total	57
Matters determined by the court in banc	302
Matters determined by the gubernative branch	94
Matters determined by the presidency	233

NOTE.—This statement does not include the opinions rendered by the presidency in a large number of cases received from the military governor and returned only with the signature of the president, nor the orders and rulings made upon consultations had in regard to matters appertaining to the registers of property and to the notarial offices.

C. S. ARELLANO.

APPENDIX HH.

OFFICE OF PATENTS, COPYRIGHTS, AND TRADE-MARKS,
Intendencia, Manila, P. I., August 10, 1900.

SECRETARY U. S. MILITARY GOVERNOR
IN THE PHILIPPINE ISLANDS,
Manila, P. I.

SIR: I have the honor to submit, in reply to your letter of July 25, 1900, the following annual report of this office for the year up to June 30, 1900.

The office of patents, copyrights, and trade-marks was organized by the undersigned pursuant to the following order:

GENERAL ORDERS, No. 24.

OFFICE OF THE U. S. MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS,
Manila, P. I., June 26, 1899.

I. The offices of patents, of copyrights, and trade-marks, heretofore administered as separate bureaus of the "direccion general de administracion civil," are hereby consolidated into a single office, to be known as the office of patents, copyrights, and trade-marks, and placed in charge of Capt. George P. Ahern, Ninth United States Infantry, who will receipt to the Spanish authorities for all records, documents, and property pertaining thereto.

II. The duties enjoined in Circular No. 12, division of customs and insular affairs, in reference to the filing here of patents and trade-marks issued in the United States and duly registered in the United States Patent Office, and all duties which, under the laws relating to patents, copyrights, and trade-marks applicable to the Philippines, pertain to the "director-general de administracion civil" and his subordinates, are hereby devolved upon the officer in charge of the office of patents, copyrights, and trade-marks above designated; all matters of administration arising in that office which under those laws required the action of any higher authority than the "director-general de administration civil," will be forwarded for consideration and action to the office of the United States military governor in the Philippines.

III. So much of article 27 of the royal decree of October 26, 1888, regulating the concession and use of trade-marks, as requires reference to the "real sociedad economica" of industrial marks, designs, or models presented for registration, for investigation, and report as to whether such marks, designs, or models are already in use, or are the property of third persons, is hereby suspended.

By command of Major-General Otis:

THOMAS H. BARRY,
Assistant Adjutant-General

Article 13 of the Treaty of Peace, signed at Paris December 10, 1898, is as follows:

ART. 13. The rights of property secured by copyrights and patents, acquired by Spaniards in the island of Cuba and in Porto Rico, the Philippines, and other ceded territories, at the time of the exchange of the ratifications of this treaty, shall continue to be respected. Spanish scientific, literary, and artistic works, not subversive of public order in the territories in question, shall continue to be admitted free of duty into such territories for the period of ten years, to be reckoned from the date of the exchange of ratifications of this treaty.

Pursuant to verbal orders from the office of the United States military governor, a commission consisting of Señor Avelino de Osma and

the undersigned was authorized to transfer from the custody of Spanish officials all records, documents, and property pertaining to above-mentioned bureau.

The following records, consisting of 6 volumes, were found and transferred.

Two volumes, No. 1 and No. 2, Registers of Titles of Industrial and Commercial Trade-marks.

Register of Certificates and Titles of Chinese Trade-marks, 1 volume.

Special Register of Marks granted by the minister of concessions in Spain, 1 volume.

Register of Patents (vol. No. 2), dated 1888.

Register of Copyrights, 1 volume.

Volume No. 1, Register of Patents, was missing and has never been found.

Volume No. 2 contains copies of notarial certificates of patents granted in Madrid from February 11, 1888, to August 22, 1888. This volume with a few certificates forwarded from time to time from the bureau of Spanish archives in Manila is the sum total of the matter turned over to this Government by the Spanish bureau of patents in Manila. No record is to be found of transfers of property rights in patents, nor nullification of said rights, and no records of payments of annual fees.

There were two classes of Spanish patents, one granted by the insular authorities for a very limited period of years, and another class which might run for twenty years, granted at Madrid. No drawings nor models were found here. It was claimed that all had been sent to Spain; that Manila Gazette published the certificate of each Spanish patent shortly after it was granted, and for the period of twenty years preceding American occupation between 2,000 and 3,000 such certificates were published.

The one register of patents mentioned above contains but 212 such certificates. Several hundred certificates have been received from time to time from the Spanish archives in Manila. These have been classified, indexed, and filed.

The registers of trade-marks contain almost all the trade-marks granted, but very few certificates are authenticated. The Royal Economic Society of Manila was authorized under Spanish law to report upon applications for trade-marks, and were a species of special examiners. From said society was received 4 volumes containing their records of trade-marks granted under Spanish law. These complete the records of the trade-marks bureau, and furnish enough working data to satisfy the needs of this office.

There is one Register of Copyrights dating from November 23, 1881, to December 12, 1898. This register contains the name of the author, the title of the object copyrighted, and date of issue. The period of protection for a copyright extended to eighty years from the date of death of the author. The law under which we protect patents granted by Spain requires the payment of an annual progressive tax, which tax is 10 pesetas the first year, and increases each year by 10 pesetas until the twentieth and last year of payment, when the tax amounts to 200 pesetas. But one holder of said patents has paid, through this office, the said annual tax since June, 1899, although a circular was published August 30, 1899 (No. 10), giving notice that said payments should be made at this office. A few Spanish trade-marks

granted in 1884 have been renewed for another period of fifteen years. Many applications have been made at this office for the registration of new trade-marks used in these islands, but no authority has been given to grant such titles; some of said applications have been sent to the Patent Office at Washington, D. C., but were returned (letter dated Washington, D. C., March 5, 1900), with a ruling by the Commissioner of Patents denying said right to inhabitants of the Philippine Islands, inclosing a copy of a decision of the Attorney-General of the United States of December 2, 1898, which says:

I think that the inhabitants of Hawaii are not at present, in the absence of affirmative legislation by Congress to that effect, entitled to the benefits of our copyright.

Porto Rico, Cuba, and Manila have not, as yet, been formally ceded to the United States. So far as they are subject to the control and government of this country they are ruled under the principle of belligerent right. They have not become entitled to the rights and privileges of citizens of the United States. In my opinion, when they shall have been directly ceded by treaty to the United States, and such treaty duly ratified by the Senate, their respective inhabitants will not be entitled to the benefit of the copyright laws unless the treaty by its terms confers such right, or Congress shall afterwards extend such laws to the inhabitants of those countries.

The Commissioner of Patents then remarks:

The treaty of peace between Spain and the United States confers no rights on the inhabitants of these islands entitling them to the registration of trade-marks and labels, and Congress has not extended the trade-mark and copyright laws to such islands.

Shortly before the organization of this office the following circular was received:

CIRCULAR No. 12.

WAR DEPARTMENT,
DIVISION OF CUSTOMS AND INSULAR AFFAIRS,
Washington, April 11, 1899.

The following is published for the information and guidance of all concerned:

In territory subject to military government by the military forces of the United States owners of patents, includiug design patents, which have been issued or which may hereafter be issued, and owners of trade-marks, prints, and labels, duly registered in the United States Patent Office under the laws of the United States relating to the grant of patents and to the registration of trade-marks, prints, and labels, shall receive the protection accorded them in the United States under said laws; and an infringement of the rights secured by lawful issue of a patent or by registration of a trade-mark, print, or label, shall subject the party guilty of such infringement to the liabilities created and imposed by the laws of the United States relating to said matters: *Provided*, That a duly certified copy of the patent or of the certificate of registration of the trade-mark, print, or label shall be filed in the office of the governor-general of the island wherein such protection is desired: *And provided further*, That the rights of property in patents and trade-marks secured in the islands of Cuba, Porto Rico, the Philippines, and other ceded territory, to persons under the Spanish laws, shall be respected in said territory, the same as if such laws were in full force and effect.

G. D. MEIKLEJOHN,
Acting Secretary of War.

This was followed by:

CIRCULAR No. 21.

WAR DEPARTMENT,
DIVISION OF CUSTOMS AND INSULAR AFFAIRS,
Washington, June 1, 1899.

The following is published for the information and guidance of all concerned:

Parties who desire protection in territory under government of the military forces of the United States for patents, trade-marks, prints, or labels, as provided in Circular No. 12, Division of Customs and Insular Affairs, War Department, should forward a certified copy of the patent or of the certificate of registration of the trade-mark, print, or label, together with a letter of transmittal to the governor-general, requesting that such copy be filed in his office for reference.

Upon the receipt of such certified copy the governor-general will issue his formal receipt therefor and forward it to the party filing the same.

A fee of $1 will be charged for filing such copy, and should be inclosed with the letter of transmittal to the governor-general.

The requirements for filing under provisions of Circular No. 12, above referred to, apply only to patents duly issued, and to trade-marks, prints, or labels duly registered in the United States Patent Office under the laws of the United States. The only certification required is that issued by the Commissioner of Patents. Communications should be addressed to the governor-general of Cuba, Habana, Cuba, or governor-general of Porto Rico, San Juan, P. R., or governor-general of the Philippine Islands, Manila, P. I.

G. D. MEIKLEJOHN,
Assistant Secretary of War.

CIRCULAR
No. 34.

WAR DEPARTMENT,
DIVISION OF CUSTOMS AND INSULAR AFFAIRS,
Washington, September 25, 1899.

The following is published for the information and guidance of all concerned:

So much of Circular No. 21, of the Division of Customs and Insular Affairs, War Department, dated June 1, 1899, as requires the payment of a fee for filing certified copies of patents or certificates of registration of trade-marks, prints, or labels is hereby rescinded.

Said Circular No. 21 is hereby further amended by the addition thereto of the following paragraphs:

A power of attorney from the owner thereof authorizing another for him and in his name, place, and stead to file a certified copy of a patent or a certificate of registration of a trade-mark, print, or label must be filed with such certified copy or certificate of registration in each of the islands wherein the protection of such patents, trade-marks, prints, or labels is desired.

Assignments of patents, trade-marks, prints, or labels, or certified copies thereof, must be filed in the same manner as herein provided for filing certified copies of patents and certificates of registration of trade-marks, prints, or labels.

G. D. MEIKLEJOHN,
Assistant Secretary of War.

[Copy of cablegram.]

WASHINGTON, D. C., *March 9, 1900—8.45 p. m.*

OTIS, *Manila:*

So much of Circular Thirty-four, Division Customs and Insular Affairs, as applies to fees revoked.

MEIKLEJOHN.

The fee of $1 slightly more than paid all the office expenses, which included the hire of one clerk at $100 Mexican per month, and office stationery.

Up to June 30, 1900, there were received from the United States 681 certified copies of United States letters patent and 395 certificates of registration of United States trade-marks with many assignments of said rights, all of which have been noted, indexed, and filed. The index of objects patented reveals an interesting list of some 300 patent electric improvements, from the latest motor to wireless telegraphy.

A variety of patent engines, pumps, boilers, cane conveyers, crushers and extractors, hulling and cleaning machines, plows, ore samplers, rope machines, and means of transportation, all apparently with an eye to the present needs of these islands, where a most attractive field is open to the inventor. In the list of trade-marks we find that food stuffs of all kinds are covered by the marks presented, tobacco and liquor marks, marks to distinguish dry goods, notions, soaps, and bicycles.

From present indications it seems that the above articles are fast following the registered marks.

The courts of first instance were vested with the same jurisdiction which was vested in them before the 13th day of August, by virtue of the said general proclamation of August 14, 1898; so that they were denominated in the same manner, viz, court of the first instance of the district of Quiapo, of the district of Intramuros, of the district of Binondo, and of the district of Tondo. Each district comprises a number of city wards and towns within the province of Manila. The courts of justices of the peace have now their jurisdiction enlarged, as formerly their jurisdiction extended only to the city wards of the respective courts of first instance, while at present it has been extended to include the same territorial limits over which the respective courts of first instance to which they are subordinate have jurisdiction.

The district attorneyships which formerly existed in each court were reorganized at the same time.

Therefore the districts were reorganized as follows:

Binondo district.—Don Antonio Majarreis, judge of first instance; Don Perfecto Gabriel, district attorney; Don José Nemijo, justice of the peace.

Intramuros district.—Don José Basa, judge of the first instance; Don Lucio Villareal, district attorney: Don José Martinez Quintero, justice of the peace.

Tondo district.—Don Basilio Regalado, judge of first instance; Don José Ner, district attorney; Don Pedro Ricafort, justice of the peace.

Quiapo district.—Don Hipólito Magsalín, judge of first instance; Don Vicente Rodriguez, district attorney; Don Martiniano Veloso, justice of the peace.

The courts of first instance and of justices of the peace were installed in a building owned by the State within the walled city at No.—, Cabildo street. This greatly facilitates access to the four courts, saves the payment of rent, as otherwise buildings would have had to be leased within each of the four districts, and provides the way for keeping one general record for all said courts in one commodious building.

The supreme court was installed in the building formerly used by the territorial audiencia of Manila, situate also in the walled city and owned by the state. The supreme court has not only received intact the record of all civil, criminal, and gubernative matters having reference to the administration of justice, but also all legal provisions applicable to such administration since the creation of the defunct audiencia of Manila in these islands. It is the only official archive saved, where precious documents may be examined, not only in relation to the institution referred to, but as well to history itself.

General Orders, No. 1, of January 2, 1900, reorganized the court of first instance of Pangasinan, at the town of Dagupan, with the following appointees: Don Ambrosio Rianzares Bautista, judge, and Don Gernando Grey, district attorney.

General Orders, No. 6, of January 16, 1900, consolidated the courts of first instance of Cagayan and of Isabela into one, now denominated court of first instance of Cagayan, at the town of Tuguegarao, having the same category as those of Manila and Pangasinan—that is to say, of the first class—with the following appointees: Don Vicente Nepomuceno, judge, and Don Modesto Naval, district attorney.

General Orders, No. 19, of January 31, 1900, reorganized the court of first instance of South Ilocos, at Vigan, capital of the province and its former seat, with the following appointees: Don Gaspar de Bartolomé,

judge, and Don Francisco Tongson, district attorney. This judge not only took charge of all matters which were pending in said court, but also of those which were pending before the criminal audiencia formerly of that province, which were greatly scattered, and which he, to a large extent, gathered and saved, a thing which has generally not been done in the other provinces, on account of the destructive tendencies of the war.

General Orders, No. 25, of February 25, 1900, reorganized the court of first instance of Cavite, of the second class, with the following appointees: Don Santiago Molina, judge, and Don Francisco Lalana, district attorney.

General Orders, No. 61, of April 30, 1900, reorganized the courts of first instance of the provinces of Pampanga, New Ecija, North Ilocos, and Bataan, with the following appointees, respectively: Pampagna—Don Enrique Macapinlac, judge, and Don Juan G. Garcia, district attorney; New Ecija—Don Ramón Mañalae, judge, and Don Epifanio de los Santos, district attorney; North Ilocos—Don Pedro Valdez, judge, and Don Policarpo Soriano, district attorney; Bataan—Don Calixto Tianco, judge, and Don Oscar Soriano, district attorney. The categories of these courts vary, Pampagna being of the first class, New Ecija and North Ilocos (this latter formerly of the first class) being of the second class, and Bataan of the third class.

Finally, General Orders, No. 68, of May 19, 1900, reorganized the court of first instance of Cebú, with the following appointees: Don Segundo Sison, judge, and Don Alejandro Valle, district attorney.

So that there are thirteen courts of first instance now actively in operation in the archipelago, viz, the four courts of Manila, the courts of Pangasinan, Cagayan, South Ilocos, Cavite, Pampanga, North Ilocos, New Ecija, Bataan, and Cebú.

Since the reorganization of the court of the first instances of South Ilocos, justices of the peace have been appointed for all the towns in that province, and this presidency has recently approved the appointments for the towns in the provinces of Cagayan, North Ilocos, Pampanga, New Ecija, and Cebú. Appointments will at an early date be made for the towns of Pangasinan, Bataan, and for Cavite as soon as the judges of first instance of said provinces present the respective designations. When mentioning courts of first instance of these islands it will be observed that the class or category thereof is indicated, which requires some explanation. Judicial hierarchy is divided into the following grades: Justices of the peace, judge of first instance of the third class (entrada), of the second class (ascenso), and of the first class (término); magistrate of the criminal audiencia, formerly of Vigan and Cebú, and magistrate of the territorial audiencia of Manila. The attorney-general's department (ministerio fiscal) had its hierarchy also, and consisted of district attorneys (promotores) of the third class (entrada), second class (ascenso), and first class (término) for the courts; fiscal attorneys, deputy fiscal, and one fiscal for the audiencia.

The lower degree of the judicial hierarchy, viz, the justices of the peace, was not included in the judicial or fiscal careers, as justices of the peace were deemed municipal officers, performance of the duties of which were considered obligatory.

The judicial and fiscal careers were uniform in rank, the first rank being that of district attorney (promotor) of the third class (entrada), and, in an alternative way, the careers are equal—for example, a judge

of the third class (entrada) was of an equal rank to a district attorney of the second class (ascenso), and successively in that manner, the fiscal of the audiencia being of a rank equal to a presiding magistrate of a department. No further explanation is made, as the one here given, though brief, is perhaps sufficient for a thorough understanding of the matter.

The reestablishment of the public faith in the execution of contracts and in the efficacy of judicial acts which required the intervention of a notary, and inscription in the registers of property, was considered as of equal importance to the administration of justice, both of which institutions existed in these islands, carefully and diligently guarded, due to the vital importance of their record books which were the veritable mirrors of the social life and territorial wealth of the country. The military governor, from the beginning, endeavored to provide for the proper organization of these organisms of the administration. At the same time when the judges and district attorneys of the province of Manila were appointed, registrars of property for the southern and northern districts of Manila were also appointed, the appointees being Don Francisco Ortigas for the first and Don Simplicio del Rosario for the second. No registrara of property were appointed for the other provinces where the courts have been organized, owing to the circumstances, but the military governor has authorized the district attorney of each court to act as registrar of property in accordance with law, as appears from General Orders, No. 19, of January 31, 1900.

With reference to the notarial districts, it is lamentable that the portfolios and record books of the provinces where the revolution has been in active force have not been saved. In Manila, fortunately, no break in the continuity thereof has been occasioned. The public credit has not suffered at all through the change of sovereignties in the only notarial district which actively continued until its reorganization by General Orders, No. 40, of September 23, 1899, and which created and reestablished, in addition to the notarial office of Don Enrique Barrera—which, as has been stated, was not interrupted—the notarial offices of Don Genaro Heredia and Don Calixto Reyes. Don José Rosado was appointed to fill the office left vacant by Don Agustin Malfaz. After such reorganization, the Government noticed the existing need of facilitating notarial attestations of American citizens, so that they might have force and effect in the United States; therefore, it was provided in the last two sections of said general orders that Allison D. Gibbs, an American, be appointed notary, residing in the city of Manila.

In the provinces where the administration of justice has been reorganized, the clerks of the courts of first instance have been temporarily vested with notarial duties—that is to say, officials of the judicial department have been intrusted with the extrajudicial duties of attesting the public faith, as before the creation of notarial offices and when there were only public scriveners these had the duty of making both judicial and extrajudicial attestations. General Orders, No. 20, of January 20, 1900, is the one that makes this temporary provision.

It is now only necessary to state two other schemes of reorganization in regard to the administration of justice: One is relative to the most important auxiliaries thereof, and the other is to the extension of jurisdiction of the courts of this capital. By virtue of the laws then in force in these islands, there were two classes of auxiliaries of

the administration of justice—solicitors and attorneys. Adopting American principles, General Orders, No. 29, of July 19, 1899, prescribes rules entirely new in reference to the practice of the noble profession of the law; this order abolishes the office of solicitor and it prescribes that the duties of that office be performed by the attorneys; it provides for the admission of attorneys and it establishes rules for the performance of the duties thereof, so important to tribunals of justice. It is an extensive order, embracing briefly a conscientious regulation of the practice of law. In consequence of its provisions the supreme court in banc has adopted rules for the examination of candidates for admission to the bar, and General Orders, No. 47, of October 6, 1899, provides for the defense of the poor, the most onerous of all the duties of the lawyer. After the courts had been fully organized as aforestated, and were acting as such, it was seen that a necessity existed for prescribing some provision determining their jurisdiction over public offenses committed at sea or upon vessels lying on tide waters within rivers, such jurisdiction, under Spanish régime, having been vested in special maritime courts of the Spanish navy. General Orders, No. 59, of April 24, 1900, in explicit terms extended the jurisdiction of the four courts of first instance of Manila over this class of public offenses, if committed within the bay of Manila or within the rivers of that province, and it further provided that the jurisdiction of courts of first instance and of courts of justices of the peace be dependent upon such rules as might be prescribed by the supreme court; this latter court provided that all such first aforementioned courts have equivalent jurisdiction over the whole province of Manila by means of a regular distribution of cases made by the gubernative secretary of said supreme court, where an equal distribution of criminal cases was ordered made in the same manner as civil cases were then distributed in regular order.

Lastly, the measure most worthy to be recorded in the administration of justice was the adoption and publication of the new law of criminal procedure contained in General Orders, No. 58, of April 23, 1900, which took effect on May 15 following, a law based upon American legal principles.

This law, based upon the accusatory system, has abolished the inquisitorial period so derogatory of the rights of the accused, and which was the foundation of our former criminal procedure; the time formerly taken up by this inquisitorial system without the right of intervention on the part of the accused, which at times would be prolonged for years, dependent upon the difficulty of investigation, has been saved; the long period of preventive imprisonment suffered by many persons during the long summary examination is now avoided, which said examination was carried on only for the purpose of investigating the commission of a crime and whether any person was guilty thereof; the new procedure provides for complete equality between the accuser and the accused, between the prosecution carried on by the government and the defense of his personal liberty and security interposed by the defendant, a brief proceeding which becomes and is public from its initiation, fully provides all that is necessary for a complete defense and is an absolute safeguard of personal security; this, undoubtedly, is the greatest benefit conferred upon the inhabitants of this country.

the Spaniards is exhibited here as elsewhere." Another authority, in speaking of the lack of prominence of the Philippine Islands, accounts for it by saying that it is "owing chiefly to its jealously exclusive administration under Spanish dominion;" and this latter is clearly established as a fair comment on the mining laws.

SPANISH CONCESSIONS.

An absolute grant of title to mineral lands, such as exists under the United States mining laws, is entirely unknown to the mining law of this archipelago. All the so-called titles are concessions, or permissions, issued by the governor-general under the provisions of the royal decree, and the regulations thereunder, which concessions continue in full force indefinitely and until terminated by the failure of the concessionary to perform all the prescribed terms and conditions under which he holds his concessions.

These concessions, for failures of the concessionary to perform the prescribed conditions, may be terminated either by action of the government, ex officio, or upon complaint of any person entitled to apply for a mining concession, and who thereby gains a preference right to the granting of a concession to himself of the property against which he makes complaint, and, as all proceedings were purely administrative, the tenure of title was very uncertain and unsatisfactory.

MINING LAWS IN FORCE.

A question early propounded to the bureau, and which has been frequently repeated, is: What mining laws are in force, if any, in the Philippine Archipelago under the present military government?

Some action has been taken by various military commanders recognizing, or attempting to recognize, the mining laws of the United States as extended in the Philippines and in full force and effect from the date of the ratification of the Treaty of Paris.

One district commander, at least, went so far as to appoint and designate an officer as registrar of mining claims for his district, and, while this appointment was disapproved by the military governor, it is within the knowledge of this bureau that the reception of so-called mining claims has been continued in several districts of the archipelago.

There has been no authorized official recognition of the existence of the United States mining laws in the archipelago, but I found the opinion that they were so in force very general.

A company of American miners in the province of Lepanto have organized an American mining district under the American laws, and have adopted by-laws and appointed officers, executive and judicial, but so far have taken no action calling for interference. This fact, however, is an evidence of the prevalent belief, and many opinions and arguments have been presented to the bureau to sustain that contention.

Although the mining bureau has felt the great lack of books and works of authority upon the subject treated of, it has been able to collect from the decisions of the Supreme Court of the United States and published statements in the press a sufficient line of authorities to make it clear that those who claim that the United States mining laws

are in force in this archipelago are mistaken, and that the mining laws of the archipelago that were in force under the Spanish occupation and at the date of the transfer of the sovereignty from Spain to the United States are the only mining laws to be considered, and that these are continued in full force, and will be until modified by an act of Congress, or, pending the action of Congress thereon, by the executive authority vested in the President of the United States and his representatives in the administration of affairs in the Philippines, either civil or military. The work of this bureau has been conducted upon the basis that the Spanish mining laws only have any application.

MINING CLAIMS CLASSIFIED.

With these preliminary statements I submit the following statement of the result of a critical study and careful analysis of all the records and archives of this bureau, together with all others that I have been able to find in the late coordinate branches of the civil administration of the Spanish government of this archipelago affecting titles to mining properties.

In his closing report on March 30, 1899, to the president of the board of liquidation, Luis Espina y Capo, engineer in charge of the inspeccion general de minas, divided the mining properties of alleged validity in the Philippine Archipelago into three classes, viz:

First. Those for which concessions have been issued under royal decree, etc.

Second. Those in process of demarcation, as provided by the royal decree, and the regulations thereunder, etc.

Third. Those for which petitions have been accepted with the deposit of fees waived in accordance with the order or decree of the governor-general, dated May 4, 1898.

For convenience I have adopted this classification and referred to these as first, second, and third class claims, respectively.

FIRST-CLASS CLAIMS.

The total extent of concessions apparently in force February 1, 1898, being all of those contained in the first class, is thus shown:

	Pertenencias.	Square meters.
Gold	338	19,974,512.25
Coal	116	17,400,000
Copper	2	166,849.24
Iron	9	1,137,571.09
Sulphur	3	180,000
Caliza marmorea	4	80,000
Petroleum	4	600,000
Kaolin	4	80,000
Guano	1	20,000
Total	481	39,638,932.58

These are embraced in 152 expedientes (or petitions), extending from January 22, 1853, to May 4, 1897. The last concession is dated March 9, 1898.

SECOND-CLASS CLAIMS.

The total extent of applications for concessions in process of demarcation, and which comprise all of the second class, is thus shown:

	Pertenencias.	Square meters.
Gold	61	3,531,614.70
Coal	49	7,350,000
Caliza marmorea	1	20,000
Trachyte	2	40,000
Total	113	10,941,614.70

These are embraced in 57 expedientes (or petitions), and were all instituted in 1896 and 1897.

THIRD-CLASS CLAIMS.

The total extent of claims covered by expedientes (petitions) of the third class, viz, petitions that were received and admitted in the inspectorate of mines between the 4th day of May, 1898, and the close of the Spanish authority in this archipelago on February 1, 1899, is thus shown:

	Pertenencias.	Square meters.
Gold	1,006	60,348,134.37
Coal	467	70,050,000
Copper	108	15,160,000
Iron	16	2,400,000
Sulphur	3	450,000
Caliza marmorea	10	200,000
Granite	4	80,000
Petroleum	4	600,000
Total	1,618	149,288,134.37

These alleged mining claims, called third-class claims, will be again considered in a later part of this report, where their peculiar origin and remarkable character will be shown in greater detail.

COMPARATIVE VIEW.

I respectfully call attention to the significant fact that between the destruction of the Spanish fleet by Admiral Dewey, which closed the port of Manila, May 1, 1898, and thereafter, with the investing insurgent army, cut off Manila from all outlying ports and provinces, and the time when the sovereignty of Spain in this archipelago was transferred to the United States of America, there seems to have been a most remarkable activity in the mining industry of the archipelago, and an appreciation of the value and importance of the future mineral development and resources of these islands that was little less than phenomenal.

I respectfully call attention to the following comparative view:

Total mining claims and concessions recognized during the entire Spanish occupation, and nominally in force on May 1, 1898: First-class claims, 481 pertenencias, 39,638,932.58 square meters; second-class claims, 113 pertenencias, 10,941,614.70 square meters; in all, 594 pertenencias, 50,580,547.28 square meters.

Attempted to be instituted while the Spanish officials were in possession of the archives under American occupation of Manila, May 1, 1898, to February 1, 1899: Third-class claims, 1,618 pertenencias, 149,288,134.37 square meters.

An increase in the last nine months of American-Spanish occupation over all the years of previous occupation by Spain alone of 1,024 pertenencias, 98,707,587.09 square meters.

The explanation of this is found in the next subject, and by reason of its vital importance to the future mining industry of the archipelago, as also its disclosures of palpable fraud, it will be treated in detail under the head of "Third-class claims reviewed." The other two classes require no further attention, as there is found in them nothing to indicate fraud or intended error.

THIRD-CLASS CLAIMS REVIEWED.

After May 1, 1898, the conditions prevailing in Manila were peculiar, and as has been well said, "for three and one-half months Admiral Dewey and his squadron and the insurgents on land had kept Manila bottled up." On August 13, 1898, the siege was raised and Manila, with the Spanish officers, passed nominally into the control of the United States.

Foreseeing the probable downfall of Spanish power in these islands, a plan was devised and put into operation on May 3, 1898, by three Spanish officials, whose motives at that time, it would seem, were to embarass the Government and reserve to their friends a large control in the best-known mining regions of the archipelago, if their realized suspicions should prove true and Spain should be obliged to yield the islands permanently. That motive, after the raising of the siege, appears to have been increased by the further one of gaining money by securing claims to large tracts of land to be used in the organization and floating of speculative mining corporations in the United States and elsewhere.

Three men only appear in the primary transaction, viz, Moncada, director-general of civil administration; Nonito Prim y Llops, his secretary, and Luis Espina y Capo, inspector-general of mines. Notwithstanding the fact that the royal decree declared that Government authorities and employees should not become interested in mines wherein they examine and take cognizance of the same, Nonito Prim y Llops, secretary of the director-general of civil administration, presented to the mining bureau on May 3, 1898, a petition addressed to his chief praying for a mineral concession of 25 gold-mining claims in the political military government of Cagayan de Misamis, under the name of "Riqueza."

At that time such application should have been addressed to the military governor of the province of Cagayan de Misamis, which was no doubt in the possession of the Spanish authorities. It was addressed, however, to the director-general of civil administration, and in his petition he begs the director-general—

To deem it proper to admit in the inspectorate-general of mines the present petition, it being impossible in any way to have it done in the political military government of Cagayan de Misamis on account of the present unfortunate blockade of this capital, which prevents the departure of any vessel, etc.

When this petition was presented to Espina, the inspector-general of mines, he at once directed to Moncada a communication, exceptional

in its character, and, as he says, "in order to preserve the just rights of priority which the law concedes to the registering of mines," he makes therein three recommendations:

First. That it (the inspectorate-general of mines) proceed with the admission of this petition for registration of a mine, giving a stub receipt. The same are as issued by the provincial governments at the present time, opening for this purpose a book in this general inspectorate.

Second. That the deposit ought to be returned to the petitioner, certifying that it has been presented, and that at the proper time the expenses should be paid caused by the demarcation, which is the fundamental rule of the mineral legislation regarding this class of deposits; and

Third. That in the future and while the present state of insurrection of the country and international war exists there can be presented and admitted in this general inspectorate all expedientes, placing them in a separate book and issuing corresponding stub receipts, signed "admitted" by the inspector-general in the place where the governors and chiefs of provinces formerly signed, following thereafter the natural course of these expedientes, except the publication and notices in the localities, which is impossible for the same reason mentioned regarding the presentation for registration.

In order to appreciate these remarkable recommendations, the requirements of existing law, firmly established by royal decree and regulations, must be briefly stated. A mining claim was instituted by filing a petition with the provincial governor or alcalde. It could not, from the nature of things, be instituted elsewhere.

First. Because there must be notice given to adverse claimants by local publication; an opportunity for adverse claimants to file their objections; the proposed location was cried in the neighboring barrio or village, and notice posted; the local petty governor was required to make certificate that he had established monuments marking the boundaries; the description must be exact; legal labor must be done at once and certificate provided (within sixty days), and within four months specimens of mineral produced and application made to the governor or alcalde of the province for demarcation, and then it was certified up to the mining bureau.

Second. A limit was also made of the amount of mines that could be embraced in each petition, and more than four were not allowed except upon certificate of an engineer, "in which shall be set forth under the scientific and industrial point of view the propriety and advantage of granting the group requested," and a fixed deposit to cover the expenses of survey and investigation was required to be made in the treasury.

In single mines 75 escudos were required as a deposit with each petition, and for a group 25 escudos for each claim embraced in it.

Notwithstanding these extraordinary recommendations, which attempt to nullify all of the most essential features, and especially those for the protection of the state and adverse claimants under the mining law, these recommendations were quickly adopted, and on the following day returned with the laconic indorsement:

MANILA, *May 4, 1898.*

So ordered.

MONCADA.

On May 5, 1898, the secretary's petition was admitted by the inspector-general, and the door stood invitingly open; the secretary stood alone; no other claimant appeared, and then the next step in the plan was taken.

On June 11, 1898, the secretary presented a request for the demarcation of the "Riqueza" mines.

The secretary was still "bottled up in Manila," and yet he certifies that between May 3 and June 11, 1898, he had performed the four legal labors required of him by the royal decree upon this property in the island of Mindanao.

This would make it necessary to again apply to Moncada. No other petition had been presented, and I am sure I make no mistake when I say that it would not have been admitted at this time if it had.

There was not yet the certainty of ultimate Spanish defeat that justified further action in this extraordinary proceeding.

On August 13, 1898, no action had been taken, and then came the fall of Manila, the capture of the Spanish archives, the protocol for peace, and the commission at Paris to negotiate a treaty.

It was then learned that the disposition of the Philippines was to be determined at Paris. In case it should remain with Spain or fall into the hands of some friendly nation, it was not desirable to encumber the records of the mining bureau with proceedings that Spain could in no wise accept as a precedent, and which might subject the director-general of civil administration and his own secretary, with the inspector-general of mines, to an inquiry from their own Government, the result of which could not have been favorable, and Espina allowed the secretary's request for survey to sleep in his desk.

But the inspectorate of mines had not been idle, and the records were searched and maps of both abandoned and active claims were copied, and petitions were prepared, by the clerical force of the inspectorate and by others, and then they waited for news from Paris.

On October 15 news was published in Manila that the Philippine debate had commenced.

On November 2 the cable was published in Manila that it was "Officially stated that, in compliance with instructions of President, American commissioners have demanded absolute cession of the Philippines." This was news that they had been sadly anticipating, and at once "the rush commenced" to get on the records. Here is the result:

Alleged claimants.	Number of claims.	Date filed.
Edouard C. Andre	555	Nov. 11, 1898.
Isidore Sanger	240	Nov. 14, 23, 1898.
Enrique Spitz	211	Nov. 5, 1898.
Emilio Sprnngli	180	Nov. 3, 1898.
Antonio Fuset	178	Do.
Mauricio G. Herrmann	127	Oct. 25, Jan. 11, 1899.
Ramon Montanes	35	Nov. 3, 1898.
Robert Gray	30	Dec. 16, 1898.
Nonito Prim y Llops	25	May 3, 1898.
Jacinto Gorrono	12	Nov. 3, 1898.
Jose Verches y Vera	6	Do.
Enrique Gil Gorrono	4	Nov. 1, 1898.
Esteban Riu y Plaha	4	Nov. 10, 1898.
Alvaro Beltran de Lis	4	Nov. 22, 1898.
Jose Maria Ycsaiz	4	Jan. 12, 1899.
Henry Brodek	2	Oct. 28, 1898.

A grand total of 1,617 claims, covering 149,288,134.37 square meters, "And all," as Luis Espina y Capo says, "In order to preserve the sacred right of priority which the Spanish mineral legislation concedes," and "with the sole and exclusive object of preserving the just rights of priority conceded by the Spanish law."

In the meantime, and while this unprecedented rush of mining business was in progress, Inspector-General Espina, on November 6, 1898,

took up the request for demarcation of the secretary, which had been quietly slumbering in his possession since June 11, 1898, and awaiting the very events that had now happened, and he recommends to Moncada that the time for the making of the demarcation of the secretary's claims and for all others of like character, "on account of the continuing state of insurrection, be indefinitely postponed," and upon this letter of recommendation he obtained the indorsement, without date—

So ordered.

MONCADA.

What, then, was to be gained by this extraordinary order of the director-general and these extraordinary proceedings, so completely at variance with the provisions of the royal decree and inconsistent with the regulations thereunder?

It would not seem a difficult question to answer.

The first suggestion to one's mind is that these officials, with other authorities and acquaintances, few in number, having access to the records of the mining bureau, apprehended that the sovereignty of the archipelago would pass either to the United States or to a revolutionary government such as was subsequently attempted under the name of the Philippine Republic.

They were taking a pledge of fortune under which they might advance claims that, by the law of nations as well as by local law and regulations, could not be sustained, but which might possibly be squeezed through under some provision of equity as had been done by the liberality of the United States in the settlement of land grants under previous treaties, and for which to secure their recognition acts of Congress had been obtained.

In any event they could be used for the organization and floating of speculative mining corporations, as has been actually attempted.

Perhaps it is not an unfair criticism to say that they hoped to embarrass, hinder, and delay the advancement of the mining interests in the archipelago, soon to pass from the control of Spain to a lately contending enemy.

Whatever may have been the purposes and objects, it is clear that they have failed in any beneficial result to themselves. A brief examination of the principles of international law covering this identical class of properties, and as laid down and interpreted by the Supreme Court of the United States in cases arising under treaties previously negotiated, shows that the entire list of claims so instituted are lacking in the essential requisites to give them validity or entitle them to recognition, except in so far as the United States Government, on behalf of the archipelago, shall see fit to waive its equities and allow their further continuance either in whole or in part, and under such terms and conditions as it shall see fit to impose.

These facts are taken from the records and the conclusions that necessarily follow.

There is a subsequent history, discovered in part from the record and in part from the action taken before the mining bureau by alleged claimants. In this portion of the investigation of the conduct of this bureau in the last few months of its incumbency by Don Luis Espina y Capo as chief engineer, the record discloses an undefined but apparently close relation of Hon. Oscar F. Williams, as United States consul, with the inspectorate of mines, that is of such a nature as to seem to require a statement of the facts appearing in the records of this bureau.

Among the third-class claims presented was one made by Henry Brodek, that on October 28, 1898, Luis Espina y Capo certifies was presented under the signature of United States Consul Williams by a certified copy, which certified copy is attached, bearing Consul Williams's signature and the United States consular seal.

The consul's certificate, however, is dated December 1, 1898, or just one month and four days after Luis Espina y Capo had admitted it and issued an official receipt to Henry Brodek, the claimant. The consul's certificate to the Brodek papers is in these words:

MANILA, P. I., *December 1, 1898.*

Because of want of custody of the Spanish books of record in such matters I, as now representing whatever of Spanish authority that remains, hereby recognize the document hereto attached and its original for all the purposes therein set forth, and "I hereby certify the above is a true and correct copy from the book of miscellaneous records of the United States consulate."

This assumption of authority of the consul seems to have so overawed the inspector, Luis Espina, that in the face of the provision of law that Moncada had not repudiated, viz, "Original documents, and never copies more or less authenticated, shall form the record of proceedings for the denouncement of mines," the inspector ordered Brodek's petition, authenticated by the United States consul as a true copy, to be admitted.

In expediente No. 100, by Robert Gray, the United States consul again certifies to a copy of that gentleman's petition filed in the consulate. This was certified on December 16, 1898, and a copy of the petition, alleged to have been signed by Mr. Gray, is also dated on December 16; but, notwithstanding the regulation forbidding its admission, it being only a copy, Luis Espina orders it admitted on December 12, 1898, and it was so admitted and filed, just four days before the original was signed by the alleged claimant even.

Attached to expediente No. 98, by Isidoro Sanger, presented, admitted, and filed on November 23, 1898, is the following:

CERTIFICATE OF UNITED STATES CITIZENSHIP.

UNITED STATES CONSULATE,
Manila, P. I., January 14, 1899.

I hereby certify that Dr. Isidoro Sanger is a citizen of the United States of America, having been duly registered as such in the book of record of United States citizens, duly kept at the consulate of the United States of America, at Manila, P. I., and holding "cedula de insenipcion," No. 1174, granted on February 5, 1897, and having been a resident and citizen of the United States of America for more than thirty years.

[U. S. CONSULATE SEAL.]

OSCAR F. WILLIAMS,
United States Consul, Manila, P. I.

Attached to expediente No. 93, by Isidoro Sanger, is United States Consul Williams's official signature and seal certifying to the genuineness of Sanger's signature.

Scarce was the ink dry upon the order detailing me as officer in charge of the mining bureau when I received a communication from the Spanish consul-general at Manila, dated March 16, 1900, urging the immediate recognition of the so-called Sanger mines, and the issuance of a title, and transmitting a copy of an alleged partnership agreement affecting them, in which Isidoro Sanger appears as the owner of one-third and Jose de Vera y Gomez as the owner of two-thirds.

The Spanish consul-general also advised me that he held in his possession all the data and surveys of the properties, together with the original receipts of the inspectorate, and that these papers were at my disposal at any time that I should be pleased to inspect them.

Desiring to avail myself of this courteous offer, I started at once to make a call for the purpose invited, but I met Dr. Isidoro Sanger on the way, and in his office and in his possession I found all the data and surveys of the properties, and also the original receipts of the inspectorate.

I was urged to make an immediate recognition of these mines. My attention was called to the fact that Consul Williams had already recognized them, and a letter from Consul Williams to Dr. Sanger was shown me, urging him to secure recognition at once and then hurry on the United States; that the parties were much pleased with the gold mines, but did not take so kindly to the coal propositions, etc.

Dr. Sanger also advised me that Major-General Otis had promised the Spanish consul-general that these mines should be recognized as soon as the mining bureau was organized, a statement which I knew to be untrue, as I had in my pocket copies of the letter of the Spanish consul to Major-General Otis and Major-General Otis's reply, which the Spanish consul had kindly sent me.

Again and again I was appealed to in the next few days, but I could not see why I should act with such haste, and I declined to become a party to the transaction, and refused at last even to write a note stating that Dr. Sanger and his associates had filed a claim for title on the Sanger mines through the Spanish consul; and failing utterly in the recognition desired and urged so strenuously, Dr. Sanger sailed for the United States.

The Sanger mines, and all others of the third class, still remain without recognition.

The above statements show the condition in which the archives of the mining bureau, made after May 4, 1898, were found, and such portion of the evidence, as disclosed by the records bearing upon the validity of the so-called third-class claims and their right to recognition under the treaty of Paris, as will give a general idea of their status and value. The parties who have applied for recognition of these claims by the military government have been informed that they will be granted hearings upon applications regularly made, and that each separate case will be carefully examined and decided upon its own merits, and the fullest opportunity given to the claimants to present their arguments and proof of their right to such recognition; the ultimate decision of the matter being left to the military governor upon the report and record certified from this department.

MINING DISTRICTS AND DEPARTMENTS.

By article 107 of the Regulations it is provided that the archipelago shall be considered as a single mining district divided into three departments: First department, Luzon and adjacent islands; second department, Visayas; third department, Mindanao.

Each of these departments is to be under the special jurisdiction of a mining engineer, and the general inspector or chief mining engineer shall have charge of the three departments and reside at Manila. The headquarters of the three department engineers are fixed at Manila, Cebu, and Zamboanga.

PROVINCIAL CIVIL GOVERNMENTS.

Civil governments have existed only in nineteen of the seventy-seven provinces and districts into which the Spanish Government divided this archipelago. These were all in the island of Luzon and were divided into three classes, according to the extent of jurisdiction allowed. The remaining provinces and districts were given a political-military form of government. I have prepared a list of these seventy-seven civil and military districts, showing the mining department to which each belonged, and as nearly accurate and complete as the means at my command would permit. The absence of civil governments in all these provinces and districts has made the filing and recording of mining claims under the existing mining laws an impossibility without recognizing the validity of the order of May 4, 1898, in the "Equeza" expediente, and this bureau has declined uniformly to accept of mining locations under that order or in any way to recognize its validity.

REVISION OF THE LAW AND RECOMMENDATIONS.

I have used my best endeavors to ascertain from mining experts, prospectors, and mine owners the actual extent and condition of the mineral resources of the archipelago, and in some sections of Luzon with fair success. A considerable degree of such knowledge is absolutely required in order to make practical recommendations for the modification and amendment of existing laws, and also to make recommendations for the future work of this bureau.

Being entirely in the dark as to the general plan and system of civil government to be adopted when law and order shall be fully established, it is a difficult matter to deal with, and my recommendations, under the circumstances, must be based upon the theory of the future continuance of this bureau as an independent bureau, or as a subdepartment of an interior department to take the place of the directorate-general of civil administration.

The existing mining law requires only slight modifications and amendments to its general principles to adapt it to the best interests of the archipelago and its inhabitants, and chiefly directed to the reform of records and methods of procedure.

The administration of this government being a trust, to be exercised for the best interests of the inhabitants, I do not deem it desirable to introduce at this time many radical changes, and certainly not to extend the United States mining law, even if the power to do so exists.

To make my reasoning clear, I call attention to the following comparison of conditions and provisions of the laws:

In the United States there is absolute freedom to prospect for minerals on the public domain. With its vast territorial extent and unlimited deposits of metals, such a provision is not calculated to hinder the mineral development. The work required upon a mining claim for annual labor in the United States is a mere trifle, and a man of limited means is given an almost unlimited time to prospect and develop his mine. The territory in which we have to operate is limited in extent—rendered much less than its geographical extent, since a very large percentage of the interior of it is in possession of savage and semisavage tribes, who will yield only gradually to advancing civilization. This is the work of years. The right to prospect in this archi-

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The administration of this government being a trust, to be exercised for the best interests of the inhabitants, I do not deem it desirable to introduce at this time many radical changes, and certainly not to extend the United States mining law, even if the power to do so exists.

To make my reasoning clear, I call attention to the following comparison of conditions and provisions of the laws:

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pelago is now regulated by license, and the period of occupation is limited.

The United States mining laws, except as controlled by local laws, rules, and regulations, place no limit on the claims a man may stake out and locate, and, the only cost being a small recording fee, the rapidity with which a whole country is staked and located is well known. In this archipelago the limit of the Spanish law is two and four claims for each mine, and a prospecting permit is limited for two years. For more extensive operations provision is made for not less than twenty nor more than sixty claims in a group, where the propriety and advantage of granting the group shall be shown from a scientific and industrial point of view.

The annual labor required here of one hundred and eighty-three days each year, with four laborers, is not much, if any, in excess (cheap labor being considered) of the requirements of the United States. It should be changed to a money valuation to be established by oath.

The deposit required here when application is made for a mining concession is solely for the purpose of paying the cost of the survey of the claim in case mineral is discovered. Here all surveys are made by the Government mining engineers, while the mine owner in the United States hires and pays his own engineer, the only condition being that the engineer must hold a license as a United States mining engineer.

The most conspicuous difference is in the system of records. In the United States the documents are few in number and are recorded in permanent books of record, which record books are evidence of title. In this archipelago the documents are many, and only abstracts are entered in the permanent books of record. The voluminous history of the title is finally returned to the mine owner, and this is his evidence of title.

In the United States the responsibility of protecting the steps requisite for perfecting his title is thrown upon the claimant by a system of plain and simple records, and he neglects these things at his own peril. A small recording fee, provided by local law, is his only expense, and but few officers are required; but one examination of his papers takes place, namely, when he applies to the Interior Department for his patent. In this archipelago the responsibility of protecting the steps for perfecting titles is thrown upon the State, and the records are passed from hand to hand, back and forth through numerous officials, and are constantly being made the subject of examination and determination, resulting in needless delays, and the claimant is constantly dependent upon the State and the will of many officials for the protection of his claim.

These are the more important differences and all that need be specified for the purpose of this report.

The existence of a provincial civil government is an absolute prerequisite to the initiation of a valid mining claim under existing laws, and no such governments have been constituted. The question of extending the civil government for the purposes of recognition of mining claims is one that depends upon the ability to extend protection to miners, owners, and prospectors, and make secure life and property in the district where they are operating under government license or concession. The same conditions that excuse a mine owner

under a granted concession from proceeding with the work upon his mine, required by the terms of his concessions, must also be held to preclude the institution of proceedings for new concessions.

Prospectors are not operating, at this time, under permission granted by the military government, and their attempts to make locations of mineral claims have not been recognized under existing laws, nor can they be so recognized until the time when the conditions in the several provinces are such as to justify their being declared open for the granting of mining privileges and concessions.

The following recommendations have been submitted:

1. The immediate revision and rearrangement of existing mining laws, in which the redundancy, useless verbiage, and perplexing repetitions shall be entirely eliminated.

2. The substitution of a simple plan of public records to constitute the original record of title for the purposes of evidence and notice. These records to be kept for the present at Manila, Cebu, and Zamboanga, the respective capitals of the three mining departments.

3. The duties of provincial governors to devolve for the present upon the commanders of military districts, where the date of filing (in duplicate) shall fix priority, the original to be forwarded at once to the proper capital for permanent record and the duplicate indexed only in a book for that purpose, to remain on file in the office of the military district commander for local use and reference.

4. Saving the above exceptions, the existing laws to be continued in force.

5. The employment of an assayer and mining engineer for this bureau, to take up, classify, and arrange the extensive and valuable properties in the bureau that pertain to that department, and to aid the officer in charge in the gathering of the necessary technical information relating to mines and minerals.

6. The authorization of the issuance of a circular from this bureau, calling for information from military district commanders located nearest to the several mining properties already of record, and for which blank forms shall be provided, submitting specific questions upon which specific information is desired.

7. Specific instructions to prepare and submit a revised code of mining laws—with forms and models required—and a "Circular of instruction to officers and miners," with a view of putting the law and instructions thereunder in such simple language and condensed form as to make it practical to have it printed for general distribution.

8. The continuation of the examination of claims already of record, and especially an examination of the taxes due and unpaid, and the preparation of a brief for each claim, wherein shall be noted all the material documents and facts relating thereto.

This recommendation is made upon the belief that it will be necessary in a very short time, either to create a commission with authority to pass upon the validity of mining claims protected by the eighth clause of the treaty of Paris, or to authorize the officer in charge of the mining bureau to make reports thereon, after hearing granted to interested parties, submitting such reports, with his findings and recommendations, to the military governor for his decision. This opinion is based upon applications on file in this office for recognition of existing claims as valid and protected by treaty.

I regret that I have felt obliged to comment so severely on the work of Luis Espina y Capo during the closing days of Spanish administration in the archipelago.

I can not, on the other hand, speak in too high terms of the excellent work of his predecessor, Don Enrique Abella y Casariego, whose painstaking researches and intelligent and practical management of the interests intrusted to his official care have left an indelible impress upon the mining industry of these islands.

STATISTICS COLLECTED.

Upon the completion of the arrangement and classification of the archives and records a series of tables of statistics, eleven in number, have been prepared, in which is shown in detail each claim and claimant, the distribution of the mines and mining claims by minerals and by provinces. These tables have been prepared not only to give a completeness to the examination, but have also been prepared to serve as useful tables of reference in the further work of the bureau. While complete copies of these tables have been transmitted to the military governor in the report of May 31, 1900, and also prepared and bound in a substantial form for future use in the bureau, their incorporation in extenso in this report is not considered necessary, and only the summary is included herein, which is sufficient to show the classification and extent of the various classes of mining claims, their distribution by provinces, and the character and extent of the various minerals proposed to be exploited. They are attached as exhibits to this report.

The bureau continued its work on the line of the recommendations above stated during the remainder of the fiscal year, and in addition thereto there was commenced a special and extended report upon the coal measures of the Philippines, all of which work was so far completed at the close of the fiscal year that the bureau was able to promise definitely the presentation of a complete code of laws as recommended, on or before the 15th of August, 1900, and the report on the coal measures of the Philippines by the 1st of September, which latter will include the extensive and valuable coal and tramway concession in the Pandan Valley, in Cebu, and commonly known as the Uling and Lutac concessions.

The importance of the mining industry, and the conditions disclosed by our examination of the affairs and conduct of this bureau under Spanish administration, seem to make this extended report necessary for a complete understanding of the work of the bureau and the results accomplished.

The employees of the bureau for the fiscal year ending June 30, 1900, were Ralph E. McFie, chief clerk and stenographer; Aylett R. Cotton, jr., interpreter and translator, and Gabriel M. de Ubago, record clerk. The amount and volume of the work accomplished is due to the faithful and intelligent services of the bureau employees, and to such a marked extent as to entitle them to this recognition.

Very respectfully,

CHARLES H. BURRITT,
First Lieutenant, Eleventh Cavalry, U. S. V.,
Officer in Charge of the Mining Bureau.

Summary for archipelago, showing distribution of mining claims, by provinces, minerals, and classes.

BY PROVINCES.

[Superficial surface is shown in square meters.]

Province.	Class.	Gold.		Coal.		Copper.		Caliza masnonsa.		Miscellaneous.		Remarks.
		Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	
Ambos Camarines	1	241	14,194,456.25									
	2	55	3,171,614.70									
	3	286	17,120,000	60	9,600,000	60	9,000,000			16	2,400,000	Iron.
Bataan	1											
	2							1	20,000	2	40,000	Trachyte.
	3									4	80,000	Granite.
Benguet	1	4	240,000									
	2	4	240,000									
	3	164	9,840.000									
Bontoc	1	2	120,000									
	2											
	3											
Bulacan	1									9	1,137,571.09	Iron.
	2											
	3											
Cagayan de Misamis	1											
	2											
	3	246	14,760,000									
Cebu	1			54	8,100,000			1	20,000	5	620,000	[1] Petroleum.
	2											
	3			211	31,650,000			1	20,000	4	600,000	
Infanta	1											
	2											
	3			4	600,000							
Laguna	1											Kaolin.
	2									4	80,000	
	3											
Lepanto	1	20	1,200,000			2	166,849.24					
	2	2	120,000									
	3	65	3,900,000			48	6,160,000					
Leyte	1	6	320,056							3	180,000	Sulphur.
	2											
	3	5	328,134.37							3	450,000	Do.
Manila	1							1	20,000			
	2											
	3			30	4,500,000			4	80,000			

[1] Petroleum, 4=600,000; guano, 1=20,000 square meters.

Summary for archipelago, showing distribution of mining claims, by provinces, minerals, and classes—Continued.

BY PROVINCES—Continued.

Province.	Class.	Gold.		Coal.		Copper.		Caliza mannorea.		Miscellaneous.		Remarks.
		Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	
Masbate	1			8	1,200,000							
	2											
	3											
Mindoro	1			34	5,100,000							
	2			4	600,000							
	3											
Morong	1							2	40,000			
	2											
	3							1	20,000			
Negros Occidental	1											
	2			12	1,800,000							
	3											
Nueva Ecija	1	4	240,000									
	2											
	3	210	12,600,000									
Romblon	1											
	2											
	3							4	80,000			
Samar	1											
	2											
	3			30	4,500,000							
Sorsogon	1			20	3,000,000							
	2			33	4,950,000							
	3			30	4,800,000							
Surigao	1	61	3,660,000									
	2											
	3	30	1,800,000	60	9,000,000							
Tayabas	1											
	2											
	3			40	6,000,000							
Total		1,405	83,854,261.32	632	94,800,000	110	15,326,849.24	15	800,000	50	5,587,571.09	

BY MINERALS AND CLASSES.

Mineral.	First class.		Second class.		Third class.		Total.	
	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.	Number of claims.	Superficial surface.
Gold	338	19,974,512.25	61	3,531,614.70	1,006	60,348,134.87	1,405	83,854,261.82
Coal	116	17,400,000	49	7,350,000	467	70,050,000	632	94,800,000
Copper	2	166,849.24	.....	.....	108	15,160,000	110	15,326,849.24
Iron	9	1,137,571.09	.....	.....	16	2,400,000	25	3,537,571.09
Sulphur	3	180,000	.....	.....	3	450,000	6	630,000
Caliza mannorea	4	80,000	1	20,000	10	200,000	15	300,000
Granite	.....	.....	.....	.....	4	80,000	4	80,000
Petroleum	4	600,000	.....	.....	4	600,000	8	1,200,000
Kaolin	4	80,000	.....	.....	.....	.....	4	80,000
Guano	1	20,000	.....	.....	.....	.....	1	20,000
Trachyte	.....	.....	2	40,000	.....	.....	2	40,000
Total	481	39,638,932.58	113	10,941,614.70	1,618	149,288,134.87	2,212	199,868,681.65

APPENDIX KK.

FORESTRY BUREAU,
Manila, P. I., August 15, 1900.

SECRETARY UNITED STATES MILITARY GOVERNOR
IN THE PHILIPPINES,
Manila, P. I.

SIR: I have the honor to submit, in reply to your letter of July 25, 1900, the following Annual Report of the Forestry Bureau for the year ending June 30, 1900.

The Forestry Bureau was organized by the undersigned pursuant to the following order:

GENERAL ORDERS, No. 50.

OFFICE OF THE UNITED STATES MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS,
Manila, P. I., April 14, 1900.

Capt. George P. Ahern, Ninth U. S. Infantry, is hereby appointed in charge of the Forestry Bureau (Inspeccion General de Montes) heretofore administered as a Bureau of the Direccion General de Administracion Civil.

By command of Major-General Otis:

M. BARBER,
Assistant Adjutant-General.

PERSONNEL.

Shortly after taking charge notices were sent to the former forestry officials to make application for service in the Bureau if they so desired, realizing the fact that foresters acquainted with the country, forest botany, people, language, and former regulations, would be more useful in beginning this work than any officials obtained from other countries. A number of these former officials presented themselves with their credentials, which consisted of diplomas from the Agricultural College of Manila and a detailed history of their service in the forestry corps.

I received authority to employ 4 foresters, 2 rangers, a stenographer, and a translator; the foresters at $100 Mexican and the rangers at $50 Mexican per month. The post-office addresses of 14 foresters and 30 rangers were taken for future reference, and these men will be called upon as the service requires.

Under Spanish administration a force of 66 expert foresters and 64 rangers, with 40 other subordinates as clerks, draftsmen, etc., formed the personnel of the forestry service. The service was organized in 1863, the higher officials being selected from the corps of engineers of Spain, and no Filipino was permitted to hold any of the higher positions in the service. In addition to the care of the forests, the Bureau was in charge of the surveys of all public lands. The forestry laws and regulations in force in August, 1898, are found to be excellent and practicable and in line with the most advanced forestry legislation

of Europe, where the science of forestry has reached such a high state of perfection. These laws and regulations were not fully enforced and scientific forestry was not practiced, as the records now on hand show, and from information gathered from the former forestry officials. Licensees cut any and everything; trees to be felled were not selected; any tree, no matter how small, could be felled; valuable rubber, gutta-percha, and ylang ylang trees were taken, and the most valuable woods used as firewood. As a matter of fact, the officials began their work after the tree left the forest and not before. Fortunately, the amount felled has not been great.

In one of the colleges in Manila some of the advanced students have taken up botany, chemistry, mineralogy, zoology, and topographical surveying. More trained foresters will be needed in a year or two, and unless we begin at once to train these young men there will be a lack of properly equipped officials for this service. A few additional studies could be taken up, even during the last year of the college course; and this followed by a year devoted to the study of forest botany, forest protection and surveys, appraisal and administration of forests, and forest history and statistics would give the service a few young men who after six months' practical work in the field would be started well on a most attractive career—a career eminently scientific and practical.

In time a forestry school can be started and maintained from the forest revenues, but such a school is not possible this year, and the need of officials will be immediate.

REGULATIONS.

The Spanish forestry regulations were translated and a new set compiled, based practically on the old, but arranged in a more compact form, a few changes being made. Blank forms similar to the old are used, with a few additional ones, nearly all printed in Spanish with English notes. The regulations are to go into effect July 1, 1900, and are published in the form of a General Order, No. 92, from the office of the United States military governor in the Philippines, dated Manila, P. I., June 27, 1900.

RECORDS.

The Spanish forestry archives for the Philippine Islands were received from the Bureau of Archives, and have been arranged and classified. These records were found to be incomplete and unsatisfactory, consisting principally of applications for licenses, reports on same, statements of wood cut under said licenses, and a long list of reports on the fraudulent utilization of forest products. My first inquiry was for the plans of exploitation of the State forests and maps of the same. For years the Spanish laws and regulations ordered just how the exploitation of forests was to be accomplished, and I felt certain that such would be found, but was doomed to disappointment, as no maps of State forests had been made, no plans of exploitation completed, and very little other data available by which to form some idea of the extent of the State's forests and the amount of timber standing on the same. There are some data showing the amount and kinds cut, and from these we may judge of the existence of certain tree species in the provinces specified.

STATE FORESTS.

From various sources of information I am led to believe that the public forest lands comprise from one-fourth to possibly one-half of the area of the Philippine Islands, viz, from twenty to forty million acres. There are fully 5,000,000 acres of virgin forest owned by the State in the islands of Mindoro and Paragua. The island of Mindanao, with an area of more than 2,000,000 acres, is almost entirely covered with timber and but a small percentage of cultivated land. In the province of Cagayan, on the island of Luzon, there are more than 20,000,000 acres of forest. In the places just mentioned the cuttings up to the present date have been very small. In many other provinces in the island of Luzon, especially in the country close to Manila, much timber has been cut; and to fill large contracts the lumbermen are obliged to go quite a distance from this city in order to find a suitable tract. In a recent visit to the southern islands of this group I was impressed with the amount of timber standing on the smaller islands. Frequently the topography was such that it could be exploited with facility. I saw tracts of virgin forest where from 10,000 to 20,000 cubic feet of magnificent timber per acre was standing, trees more than 150 feet in height, and with trunks clear of branches for 80 feet, and more than 4 feet in diameter. There are many millions of cubic feet of timber in these forests that should be cut in order to properly thin out the dense growth. For instance where there are 3 or 4 trees growing on a space required by one, that one so freed would put on more good wood each year than the four together. Forestry is largely a question of light and shade; it is comparatively easy to learn the most desirable tree species for a certain locality, but the question of whether 300 or 3,000 trees should remain on one acre is where the real value of the scientific forester is shown.

There are 396 tree species mentioned in the present forestry regulations, and we know of 50 more growing in these islands, and each week we learn of still other species. It is safe to state that the number of tree species found in these islands will be nearer 500 than 450, a great majority of these undoubtedly being hard woods. The edges of the great forests have been scarcely cut away and 50 valuable hard woods are given to the world, the full value of which species have not been demonstrated as yet.

There are a great variety of valuable gum, rubber, and gutta-percha trees, but the trade has been ruined by the Chinese in their efforts at adulteration and other fraudulent practices.

We have a list of 17 dyewoods, the revenue from which, if properly exploited, should pay the cost of the forestry service.

A book has been written by Tavera on the medicinal qualities of the native plants, many trees being mentioned as possessing valuable medicinal qualities.

The ylang ylang tree abounds here, its blossoms producing an oil which is the base of many renowned perfumes. Quite a revenue is gained by those owning these trees.

The west slope of the island of Romblon is a mass of cocoanut palms from the water's edge to the mountain top, every tree bringing in a yearly revenue of from $1 to $2; and when it is realized that 400 and 500 such trees may be grown on an acre one is struck with the wisdom of that former commander of Romblon who insisted upon such exten-

sive planting of these trees. In all parts of the southern islands these trees seem to grow without any effort or care.

Southern Paragua and Mindanao are celebrated for the great variety of gum, rubber, and gutta-percha trees grown there; but these forests have never been properly exploited and afford a very attractive field for the investigator.

This office is at work compiling notes on about 50 of the most important tree species, giving popular and scientific descriptions of same, with colored illustrations of the fruit, flowers, and leaf of each species. This, if arranged in book form, would be of service to all interested in our forests, and will be of great value to the American and other lumbermen who are not familiar with the tropical tree species and who wish to operate in these islands. It will be the aim of this Bureau to collect all data of interest connected with our forests. Specimens of woods will be added to those now on hand and their uses and beauty shown as far as practicable.

MEANS OF COMMUNICATION.

There are no forest roads or river driveways in these islands that are worth mentioning. It will be impossible to exploit these forests until roads are constructed, rivers improved, and harbors provided. The methods at present are exceedingly slow and expensive. The tree is felled far from any road, is hauled out very slowly by one or more carabaos, many tracts being left untouched, due to the difficulty of the haul and the lack of roads. The natives are not skilled lumbermen, and, while paid but a small wage, are by no means cheap labor when we consider the cost of felling and hauling a cubic foot of timber to the shipping point.

The most interesting statistics from foreign forestry reports are those published by Germany, showing the increase in the value of forest lands as the character of the roads improve. Good stone roads have made the German forest lands worth to-day on an average of $181 (gold) per acre, and these same lands with standing timber less in quantity and quality than we find at present on many large areas in these islands. There will be some difficulty in the construction of roads in such places as Cagayan, Mindoro, and Paragua, but these difficulties can be overcome. The money for this construction should be appropriated from the forest revenues. Competent engineers should supervise the work. Stone is plentiful and available, but labor is scarce and such as we have is poor and uncertain. This latter will be the one great difficulty; when that is solved, engineers and money will build roads that will make the Philippine forests yield a revenue that is undreamed of to-day by the residents of these islands.

Lumbermen contemplating extensive operations, after solving the labor problem, must next consider the roads and driveways. The main roads should be built by the State with a view to the gradual betterment of the tributary forests. For several years the efforts of the forestry service should be directed to a judicious thinning of the dense jungles where an axe has never been heard, many varieties of undesirable tree species should be cut away and the dense growth thinned out. The State and lumbermen should work together; after the first roads are started the lumbermen can figure on the possibilities of the first forest so tapped. There are no pure forests of any

one tree species; dozens of varieties grow in each forest, but rarely more than three or four trees of one variety found grouped together, so that any lumberman looking for a shipload of any one species would find it impossible to cut that and no other, but would be obliged to procure the same by purchase from men operating in different sections. Lumbermen must be willing to take dozens of varieties of tree species; these species may not be desired by the lumberman, but the forester must get rid of them. A plan of exploitation should be provided in advance by the Forestry Bureau and then submitted to the lumbermen interested, and have the forests cut as per said plans, either by contract or by the payment of the State price per cubic foot.

SURVEYS.

Before such can be done, however, it will be necessary to make a survey of the public lands.

Triangulation surveys can be made at the present time, and as conditions permit the detailed work can follow.

Then the forest surveys may be made and the amount and kinds of standing timber reported upon. Plans of exploitation would then be possible, and the lumbermen would know where to go to cut the timber desired and the amount available.

CONCLUSIONS.

From the above it is evident that there is a very large area of very valuable public forest land in these islands, that these forests are, as a rule, not at present available, due to the lack of roads and skilled lumbermen. The present personnel have not been well trained and have never practiced scientific forestry; the public forest lands are unsurveyed and the amount of standing timber unknown.

We must begin at once with the personnel; the students about to graduate in the colleges here should be shown the advantages of a career in the forestry service and a forestry class started, so that when scientific forestry is begun we will have properly trained men to assist in the work.

Large lumber companies will not be ready to do much work here for at least one year. By that time we will be ready with an administrative and protective force.

The aim of the forester is to improve the forest until a given area produces each year a maximum of wood of the most desirable species. A careful study of the desirable species is of first importance. The undesirable species must be cleared away, and by thoroughly and scientifically exploiting any one good forest tract the great increase in value of the same will be apparent, and a policy of rational forestry encouraged in these islands, which policy in time will make these forests a source of great wealth, will afford employment for many thousand men, will make such islands as Mindoro habitable, will regulate the water flow, and will afford ready communication through what is at present impassable and deadly jungle.

Very respectfully,

GEORGE P. AHERN,
Captain, Ninth U. S. Infantry, in Charge of Bureau.

APPENDIX LL.

DEPARTMENT OF POSTS OF THE PHILIPPINE ISLANDS,
OFFICE OF DIRECTOR-GENERAL OF POSTS,
Manila, August 20, 1900.

SIR: I take pleasure in submitting herewith my second annual report for the department of posts of the Philippine Islands for the year ending June 30, 1900.

During the year decided progress has been made in opening post-offices, and it has been the endeavor of this department to have an office in charge of an American clerk at every point where the number of troops made it impracticable for the army mail orderlies to properly attend to the receipt, distribution, and dispatch of the mails. Very early in the year the question arose as to the manner of procedure in providing mail facilities to the army posts scattered throughout the islands, of which there are about 400. The employment of natives as postmasters or mail carriers was not to be considered, because of their ignorance of our language and the fact that they have no conception of the duties required and could not be depended upon in the existing state of affairs. Reliable American clerks could not be secured from the States at less than $1,400 a year, and it was a foregone conclusion that if I attempted to bring out American clerks to supply these army posts it would be at the cost of the public civil funds of the islands, as the revenue from the sale of stamps would not meet the expenses. At posts where there were few companies, and all of one regiment, a postmaster would have to deliver mail on its arrival to the army mail orderly, and the only benefit he would confer upon the post would be in the selling of stamps and the handling of registered matter. Such duties would not employ his time and, on the other hand, they would not overburden the army mail orderly if assigned to him.

During the Spanish régime there was but one post-office in each province having a paid official in charge. At all other points it was made by law the duty of the principal officer of the city, or town, to handle the mail as part of his official duties and without compensation. This fact in itself, substantiated by the old Spanish records, demonstrates that the correspondence of all the interior towns was very limited. It was certain, therefore, that American postmasters located at such points would be for the sole benefit of the Army, but would be maintained at the expense of the public civil funds.

Under these conditions I decided that it would not be proper to bring over a lot of American clerks for employment at places where their duties would not occupy their time and where they would be a source of expense to the Government.

The Army Regulations provide that the adjutant of every army post shall have charge of the mail to and from the post. There exists no reason at the present time why the army posts scattered around the

Philippines should not be considered the same as similar posts in the Western States, the natives not being considered because their correspondence is as limited as that of ranchers and plainsmen at our army posts in the States. I submitted these views to Major-General Otis and stated that whenever it was thought desirable by the commander at any post I would supply him with postage stamps and arrange for the handling of registered matter by the party designated by him, which arrangement would provide for every post facilities equal to those afforded by a regular postmaster. General Otis stated his approval of the plan and issued the following order on the subject:

GENERAL ORDERS, No. 7.

OFFICE UNITED STATES MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS,
Manila, P. I., January 19, 1900.

Mail for all ports in these islands open for trade, where post-offices have not been established or civil postal employees secured, will be addressed and sent by such transportation as may be available to the commanding officer of the United States troops stationed thereat, who will promptly attend to the disposition and distribution of the same.

By command of Major-General Otis:

THOMAS H. BARRY,
Assistant Adjutant-General.

Upon presentation of the facts you were pleased to approve of the measures adopted.

It seems hardly necessary to call the attention of anyone connected with the Army to the fact that delivery of mail to the Army must be made through army channels. Nor does it seem necessary to explain to anyone familiar with the situation in the Philippines that, under existing conditions, it is not possible for this department, even though so disposed, to arrange for transportation of mails over routes in the islands by private carriers. It was absolutely necessary to depend upon the Army for the transportation and proper protection of these mails, and it has been demonstrated during the past year that in most regiments the mail is given proper attention, and that considering the difficulties attendant upon the transportation to and from small detachments of troops located at interior points, it is surprising that there have not been received more complaints of lost mail.

I wish it distinctly understood that, while it has been my endeavor at all times to administer the department as economically as possible, it has not been my purpose to secure economy at the expense of efficiency.

At the present writing there are 21 post-offices in the islands in charge of Americans, 11 of which are money-order offices; and, in addition to these regular post-offices, there are 37 offices in charge of army officials, where stamps are sold and registered matter handled. From these 37 military post-offices was received a revenue amounting to $1,175.49, which amount would not have paid the salary of one American postmaster.

There have been tried in several provinces, where native governments have been established, a revival of the system of service maintained under the Spanish régime, for the native mails only. Under this system it was the duty of the presidente of each town to attend to the mail for and from his town, and without compensation. It was made the duty of each town to provide regular carriers to adjoining towns, and these carriers worked out a portion of what corresponds to our road tax in this manner. In authorizing the reestablishment of

this service it was thought that such action would tend to hasten the coming of peaceful conditions, and afford the only practicable basis upon which to build a service maintained by the central government, or by the post-office department.

In the province of Pangasinan there were handled during the last quarter of the fiscal year, by native carriers, 551 official, and 1,183 paid letters, to and from Dagupan, the central office of the province. As most of the paid letters were at the 1 cent rate, the revenue from these native mails was not more than $15 for the quarter, and gives practical demonstration of the fact that such revenues would not be of much help in the maintaining of a paid service.

The domestic rates of postage of the United States apply in the islands, excepting that I have considered it advisable to authorize a rate of 1 cent for each half ounce or fraction thereof for letters originating in the Philippines and addressed to Philippine points; otherwise the rate on such letters would be 4 cents in the local currency. Under the Spanish régime all mail for the local court and municipal officials was carried free, and it was considered advisable to continue this franking privilege until such time as it was thought advisable to frame specific regulations describing the class of mail matter that may be carried under frank. A petition to have all mail matter addressed to local courts by private individuals carried free was denied.

Postal service has been maintained throughout the year on the only line of railway in the islands, service being extended as our troops advanced, to Dagupan, the northern terminal. The franchise under which the railway company operates requires free transportation of the mails. One postal car was built for me by the quartermaster department at the time it was operating the line, and a second car has been provided by the company.

Because of the fact that conditions here are so entirely different from those in cities in the States, nine-tenths of the letters advertised being called for by soldiers stationed at a distance from Manila, many of whom have no means for procuring the 1-cent fee required by law, it was decided best to make no charge for advertised letters.

The need for a new post-office building in Manila is urgent. While the largest mail ever received here under the Spanish régime consisted of 102 bags, we have received as many as 854 bags in one mail, and in order to secure quick dispatch of the mail for regiments outside of Manila it is essential that we be provided with space sufficient to allow the mail for several regiments to be worked by different clerks at the same time. On account of the raise in rents in Manila and the fact that there existed no lease upon the present quarters, the rent of the building has doubled, and is now $600, gold, a month. This rental will pay the interest upon the cost of a suitable building erected by the Government, and to secure efficient service as well as economy in expenditures there should be no delay in taking immediate steps toward securing a new post-office building.

The business of the money-order department has increased very rapidly, and during the year 37,734 orders were issued for $1,526,310.25. During the previous year 14,907 orders were issued for $486,074.04. There has been increased use of this department as a bank of deposit, the amount of funds so deposited in the Manila office amounting at times to more than $90,000. This amount was mainly deposited by men connected with the Army. During the year there

was remitted to San Francisco on account of money-order service, $1,054,212.

The revenues of the department from all sources since the service was made independent, May 1, 1899, amounted to $117,848.38; the expenditures for salaries and other expenses were $98,220.05, leaving a surplus of receipts over expenditures of $19,628.33. In this surplus are not included the fees for money orders, amounting to $5,890.04, as these fees belong to the parent service in the States. Some charges due to foreign countries on account of maritime transit of foreign mails are as yet unpaid, but these amounts will not materially reduce the surplus.

The sources and amounts of revenues and statement of expenditures are set forth in tables accompanying this report, and I am satisfied that critical examination of expenditures made will not reveal any item of unnecessary or extravagant use of the public funds.

On account of the increase in the work of the general department, I found it absolutely necessary to be relieved of some of my duties, and have appointed my assistant as postmaster at Manila, fixing the salary, at the rate fixed by the law regulating salaries in the States, at $3,200 a year, this effective July 1, 1900.

The revenues of the service from the sale of stamps do not indicate fairly the amount of mail matter handled. It has been provided that United States stamps shall be valid for the payment of postage on matter mailed in the Philippines, and it is astonishing to note, judging by the amount used on mail by soldiers, how many such stamps are sent out in letters from the States. The regulations also provide that letter mail of soldiers shall be forwarded without postage being prepaid, and postage collected at office of destination. While the regulations provide that everything excepting letters must be fully prepaid, the conditions here are such that many soldiers are so located as not to be able to purchase stamps, and I decided that it would be proper to forward all mail matter mailed by soldiers in the field without the prepayment of postage. This means the loss of a very considerable revenue to this service and a corresponding gain to the revenues of the Department in the States. By actual count of the mails going to the States, it was found that from 32 to 42 per cent of the letters dispatched were prepaid by United States stamps bought in the States or were sent without postage. These figures mean the loss to the revenues here of at least $30,000 a year.

A supply of postage-stamp books was ordered some months ago, and it is thought that these will prove of great benefit to soldiers in the field and will also increase the revenues of this service.

Almost absolute security from loss in shipment of funds of the department has been secured through an arrangement entered into between Maj. C. P. Miller, chief quartermaster, and myself. Surplus funds of postmasters throughout the islands are turned over to the local quartermasters and the receipts of these funds are transmitted to this office and then exchanged at the chief quartermaster's office for United States Treasury checks. In this manner the postoffice department avoids risks of loss in transit and the Quartermaster Department's risks are lessened by the amount thus delivered. Remittances to San Francisco during the year on money-order account ($1,054,212) were made by checks of the paymaster, quartermaster, and medical departments.

In closing this report, I wish to express to you and to your associates my thanks for the hearty support and active cooperation given to me. This department, as has been explained, was forced to depend upon the services of the Army in carrying on the work of the year, and the fact that these calls were always heartily responded to accounts for the existing surplus and the efficient service.

Very respectfully,

F. W. VAILLE,
Director-General of Posts.

Maj. Gen. ARTHUR MACARTHUR, U. S. V.,
United States Military Governor in the Philippines,
Manila, P. I.

Statement showing the total indebtedness of the department of posts of the Philippine Islands up to the close of business, June 30, 1900.

Amount of United States postage stamps and stamp stock on hand at the beginning of business, May 1, 1899	$26,992.21
Amount surcharged Philippine stamps returned to Philippine Islands service from International Bureau, Universal Postal Union	1.05
Total amount surcharged Philippine stamps and stamp stock issued to the department of posts by the Department at Washington	305,036.50
Total indebtedness of the Philippine service on account of stamps and stamp stock	332,029.76
Amount refunded to Philippine service on account of salary advanced to J. Connolly	50.00
Amount received from box rents, all stations	2,773.06
Amount received from sale of waste paper	109.37
Amount received from postage on second-class publications	876.77
Total amount to be accounted for	335,838.96

Detailed statement showing the credit account of the department of posts of the Philippine Islands up to the close of business, June 30, 1900.

Stamp stock in the possession of the director-general at close of business, June 30, 1900	$143,610.00
Stock in hands of cashier June 30, 1900	904.20
Damaged stock undestroyed in hands of cashier June 30, 1900	55.43
Stock on hand in—	
Manila, hands cashier, post-office, June 30	3,794.66
Cavite, hands cashier, post-office, June 30	797.08
Iloilo	1,829.33
Cebu	1,158.71
Bacolod	457.30
Jolo	263.79
Zamboanga	179.70
Cagayan	753.65
Nueva Caceres	862.84
Batangas	485.38
First reserve station	30.54
San Fernando, Pampanga	413.88
Angeles, hands of cashier, post-office, June 30	165.71
San Isidro, hands of cashier, post-office, June 30	414.12
Dagupan	463.74
San Fernando, Union	187.47
Vigan	994.46
Aparri	625.75
Santa Cruz, Laguna	488.69

Stock on transport to—	
Zamboanga, hands cashier, post-office, June 30	$548.00
Cagayan	53.00
Capt. F. H. Albright, Santa Cruz, Zambales	61.20
Stock in hands of—	
Col. L. A. Craig, Balanga	51.27
Lieut. C. H. Morrow, Bulan	100.00
Col. E. H. Plummer, Baliuag	75.00
Capt. J. T. Kerr, Bautista	138.60
Lieut. J. L. Elmer, Tacloban	111.15
Chaplain J. W. Hillman, Catbalogan	155.60
Chaplain C. S. Walkley, Legaspi	202.40
Lieut. W. H. Lyon, Taal	197.69
Lieut. C. W. Cole, Donsol	86.20
Maj. J. B. Case, Masbate	86.20
Total stamp stock on hand at close of business	160,802.74
By salary and expense vouchers	98,220.05
By United States stamps returned to Department, Washington	9,534.00
By surcharged stamps returned to Department, Washington	47,500.00
By certificates of damaged stock destroyed	153.84
Cash on deposit with treasurer	19,628.33
Total credits	335,838.96

SUMMARY.

Revenue of department to June 30	117,848.38
Expenditures	98,220.05
Surplus	19,628.33

In addition to above surplus as given, which has been deposited with the treasurer, there is held by the cashier the sum of $209.77, profit arising from exchange of Mexican money. As fluctuation may at any time cause a loss, for which I would be held responsible, it was decided proper to hold this amount for self-protection.

Expenditures of the department of posts of the Philippine Islands, May 1, 1899, to June 30, 1900, inclusive.

EXPENDITURES.

Salaries paid Americans	$73,438.81
Salaries paid natives	7,533.00
Mail messenger service	1,018.21
Foreign mail service	3,970.99
Rent post-office building	3,876.79
Light, oil, etc	533.88
Stamps and stamp stock from the States (to the United States Government and Government contractors)	1,034.89
Supplies from the States safety boxes, stationery, distributing racks, etc	2,968.74
Supplies bought in the Philippines (Quartermaster's Department and elsewhere)	380.48
Repairs, making cases, etc	364.56
Traveling expenses employees to and from the States, railroad fares and board on transports[1]	1,940.24
Traveling expenses inspector and assistant director-general	168.33
Traveling expenses of Philippine clerks to and from outside stations	173.91
Per diem of inspector ($2 per day)	110.00
Cablegrams and telegrams	594.17
Miscellaneous, extra labor, handling transport mails	113.05
Total expenditures	98,220.05

[1] This department has been paying these expenses, in accordance with conditions of appointments.

Postal account of Philippine offices.

	Stamp stock sold.	Box rent.	Sale of waste, etc.	Second-class matter.
Manila	$87,483.83	$2,306.14	$109.37	$842.34
San Fernando, Union	329.47	.....	.....	.....
San Fernando, Pampangal	221.47	.....	.....	.....
Iloilo	7,621.62	379.23	.....	24.28
Cagayan	278.05	.....	.....	.....
Cavite	3,111.54	.....	.....	.....
Angeles	1,616.30	.....	.....	.....
First Reserve Station	1,202.13	.....	.....	.....
Santa Cruz, Laguna	164.21	.....	.....	.....
Batangas	345.92	.....	.....	.....
Aparri	828.25	.....	.....	.....
Nueva Caceres	239.06	.....	.....	.....
Tacloban	44.45	.....	.....	.....
San Isidro	181.18	.....	.....	.....
Jolo	1,178.21	.....	.....	.....
Vigan	1,423.14	.....	4.33	.....
Cebu	3,300.40	87.69	.....	10.15
Zamboanga	1,002.40	.....	.....	.....
Dagupan	1,292.06	.....	.....	.....
Military posts	1,175.49	.....	.....	.....
Total	114,039.18	2,773.06	113.70	876.77

The following statement shows the net weights of all foreign mails dispatched from Manila via Hongkong, Singapore, and other Asiatic and Australian ports, the number of bags of closed American mail for United States ports dispatched via Hongkong, and the compensation paid steamship lines for transportation of the same. By comparison with the reports for the fiscal year ended June 30, 1899, it will be seen that the weight of letters dispatched to foreign ports decreased 76,276 grams, while there was an increase in the weight of prints dispatched of 4,634,236 grams. The departure from Manila of the thousands of Spanish soldiers accounts for the slight decrease in the weight of letter mail:

Name of steamship or line.	Number of trips.	Ports.	American mail bags via Hongkong.	Letters.	Prints.	Compensation.
				Grams.	*Grams.*	
Yuensang	21	Hongkong	317	311,028	804,389	$460.16
Diamante	14	.....do	17	338,974	639,058	323.82
Esmeralda	8	.....do	110	199,725	481,226	247.85
Sungkiang	19	.....do	182	224,080	685,330	320.37
Chaysang	2	.....do	.....	20,780	49,936	20.43
Loonsang	10	.....do	138	137,791	324,697	198.87
Memnuir	7	.....do	10	104,315	236,168	105.82
Nanchang	1	.....do	.....	6,962	8,637	6.06
Liv	1	.....do	.....	3,033	4,800	2.73
Triumph	1	.....do	.....	3,057	7,000	2.97
Airlie	1	.....do	.....	6,137	29,696	7.48
Pailee	1	.....do	.....	7,715	25,000	8.22
Kongsee	1	Saigon	.....	210	140	.17
Taiyuan	4	Hongkong and Australia	3	38,661	160,860	47.39
Eastern	2	.....do	4	3,356	10,157	5.38
Tsinan	7	.....do	6	15,759	88,410	24.66
Australia	1	.....do	.....	5,254	8,125	4.73
Changsha	4	.....do	.....	19,101	51,130	19.12
Chingtu	6	.....do	3	39,459	136,746	45.62
Guthrie	3	.....do	3	41,237	113,980	43.39
Camorta	2	Singapore	.....	8,622	37,107	10.07
Goalpara	1	.....do	.....	5,285	39,251	7.77
Purnea	2	.....do	.....	25,454	67,518	25.61
Putiala	2	.....do	.....	78,526	137,794	72.26
Pentakota	3	.....do	.....	96,283	240,258	95.51
Palancotta	1	.....do	.....	13,800	23,330	12.61
Palatina	5	.....do	.....	190,692	416,825	183.45
Yangtzee	1	.....do	.....	9,226	41,207	10.92
Laudura	1	.....do	.....	66,069	127,867	62.89
Java	1	Shanghai	.....	203	150	.16
SS. of Co. Maritima	21	Hongkong and Australia	.....	200,794	310,851	114.65
Co. Transatlantica	16	Singapore	.....	835,787	2,148,580	.....
By tramp steamships	28	Various	63	24,891	82,425	None.
United States transport via Nagasaki.	79	Nagasaki	.....	387,267	1,029,541	None.
Total	277	.....	856	3,569,531	8,569,135	2,491.14

Statement showing money-order transactions for the fiscal year ended June 30, 1900.

	Number of orders issued.	Amount.	Fees.	War tax.	Number paid.	Amount.	Orders repaid.	Amount.	Not issued.
Cavite	1,335	$36,196.81	$158.05	$26.70	167	$7,567.81	28	$1,433.00	16
Dagupan	527	13,547.88	60.13	10.54	27	697.47	3	32.08	.....
Iloilo	3,344	113,349.60	453.29	66.88	426	18,744.37	29	1,063.25	34
Cebu	2,024	96,162.00	346.28	40.48	162	8,090.02	13	485.65	.....
Zamboanga	234	9,077.86	34.91	4.68	28	1,191.23	.....	.....	.....
Jolo	729	24,567.68	97.66	14.58	60	2,097.35	11	241.75	.....
Aparri	221	6,923.34	28.54	4.42	13	394.44	1	17.50	.....
Vigan	346	14,524.04	53.95	6.92	20	796.67	.....	.....	.....
San Fernando, Pampanga	759	22,552.53	96.18	15.18	44	1,211.40	7	167.50	.....
Total outside stations	9,519	336,901.74	1,328.99	190.38	947	40,790.76	92	3,440.68	50
Manila	28,215	1,189,608.51	4,561.05	546.94	6,797	408,705.61	309	15,474.00	94
Total	37,734	1,526,310.25	5,890.04	737.32	7,744	449,496.37	401	18,914.68	144

NOTE.—Report from Bacolod not received.

Report of the registry division of the Manila post-office for the fiscal year ended June 30, 1900.

Domestic letters, fee prepaid	14,356
Domestic parcels, fee prepaid	14,570
Foreign letters, fee prepaid	16,426
Foreign parcels	3,025
Official	1,894
Number of pieces received from stations	14,987
Domestic letters received for delivery	13,850
Domestic parcels received for delivery	12,265
Foreign letters received for delivery	10,271
Foreign parcels received for delivery	11,175
Number of pieces dispatched to stations	17,081
Total number of pieces handled	129,900
Total number of pieces handled in the previous fiscal year	69,588
Increase	60,312
Inner register sacks dispatched to United States	2,390
Inner register sacks dispatched to stations	1,226
Foreign register sacks dispatched to stations	541
Inner register sacks received from United States	2,250
Inner register sacks received from stations	1,245
Foreign register sacks received	1,033
Carriers' delivery, main office	7,832
Desk delivery, main office	39,729

Report of money-order division.

Domestic orders issued	27,441	
Amount received for orders		$1,170,519.56
Amount received for fees		4,351.95
Amount received, war tax		546.94
Nonissued orders	94	
International orders issued	774	
Amount received for international orders		19,088.95
Amount received for international fees		209.10
Domestic orders paid	6,797	
Domestic orders repaid	309	
Amount paid		408,705.61
Amount repaid		15,474.02
International orders paid	8	
Amount paid		111.23

Report of the dead-letter bureau from the time of its establishment, November 4, 1899, to the end of the fiscal year, June 30, 1900.

TOTAL NUMBER OF PIECES OF MAIL MATTER RECEIVED FROM NOVEMBER 4, 1899, TO JUNE 30, 1900.

	Registered letters.	Ordinary letters.	Cards.	Pamphlets.	Total.
From foreign countries	14	232	3	29	328
From the United States	44	3,156	28	68	3,296
From Manila	64	15,403	40	109	15,616
Old Spanish on hand	321	820	.....	.....	1,141
Total	443	19,661	71	206	20,381

DISPOSITION OF ALL MAIL MATTER RECEIVED FROM THE ESTABLISHMENT OF THE BUREAU TO JUNE 30, 1900.

United States	2	13,006	7	82	13,096
Foreign	41	1,257	64	124	1,452
Domestic	400	5,433	.....	.....	5,833
Total	443	19,661	71	206	20,381

RECEIVED FROM THE UNITED STATES.

By receipts on file	36	3,156	28	68	3,288
Not shown by receipt	8	.....	.....	.....	8
Total	44	3,156	28	68	3,296

RECEIVED FROM MANILA.

Foreign and domestic	(62)	2,397	34	27	2,520
For the United States	2	13,006	6	82	13,096
Total	64	15,403	40	109	15,616
Old Spanish mail	321	820	.....	.....	1,141
Total	385	16,223	40	109	16,757

RECEIVED FROM FOREIGN COUNTRIES.

Foreign	14	282	3	29	328

VALUABLE LETTERS OPENED AND RETURNED.

	Number of letters.	Value of inclosure.
Letters having money inclosures	39	$53.35
Letters having stamp inclosures	51	4.40
Letters having money-orders, drafts, etc	49	1,409.51
Total with cash values	139	1,567.26
Letters containing photographs, pictures, etc	121	.....
Letters containing handkerchiefs	67	.....
Letters with various inclosures	268	.....
Total valuable letters	595	.....

Report of mailing division, Manila post-office.

Mails dispatched to United States	82
Pouches letter mail dispatched to United States	2,184
Sacks paper mail dispatched to United States	3,341
Sacks received from the United States including dispatched from San Francisco, Seattle, Tacoma, and Vancouver, British Columbia	161
Pouches of letter mail received from United States	1,490

Sacks of paper mail received from United States	13,168
Mails dispatched to foreign countries	277
Weight of mail dispatched foreign countries ..... pounds..	26,737
Mails received from foreign countries	289
Bags received from foreign countries	2,552
Weight of mail received from foreign countries ..... pounds..	103,285
Dispatches made to Philippine points[1]	854
Mails received from Philippine points[1]	326

Domestic returns.—Disposition of all mail matter originating in this Department and number of letters on hand at close of the fiscal year, June 30, 1900:

Registered letters:		
Returned to the sender	371	
On file in this office	29	
Total		400
Valuable letters:		
Returned to sender	487	
On file in this office	108	
Total		595
Ordinary letters:		
Opened and returned	3,696	
Sender not found, destroyed	123	
Total		3,819
Request letters		450
Destroyed letters:		
Opened, no address	479	
Senders not found	123	
Total		602
In treatment:		
Registered letters	18	
Ordinary letters	62	
Total		80
Mail for foreign countries on hand, June 30, 1900		133
Total		6,079

[1] This does not include double daily exchange with Cavite and First Reserve Station, daily exchange with Dagupan and Manila R. P. O., or exchange with points on Manila Bay.

APPENDIX MM.

OFFICE OF THE CAPTAIN OF THE PORT,
Manila, P. I., July 31, 1900.

SECRETARY UNITED STATES MILITARY GOVERNOR,
IN THE PHILIPPINE ISLANDS.

SIR: In compliance with your instructions dated July 25, 1900, I have the honor to submit herewith a report of the administration of affairs in the office of the captain of the port, from July 1, 1899, to June 30, 1900, inclusive.

The departments embodied in and administered by this office are as follows:

1. Entrance and clearance of vessels.
2. Registration of vessels.
3. Recording change of ownership of vessels.
4. Adjusting all cases of damage arising from collisions, grounding, and salvage. Regulating disputes on board vessels between masters and crews.
5. Shipping commissioner's duties.
6. Branch hydrographic office, in connection with Manila Observatory and Weather Bureau, storm signals, etc.
7. Light-house duties, installing and carrying on light-house service in the archipelago.
8. Public works, river and harbor works, dredging, removing wrecks, care and preservation of Government machinery, repairing same, docking and undocking vessels for repairs.
9. Harbor commissioner's duties. Berthing and mooring vessels.
10. Harbor pilots' department.
11. Regulating fishing industries.
12. General police duties afloat.
13. Inspection of boilers and hulls.
14. Examinations and licensing of masters, mates, and machinists.

The administration of the foregoing departments has been carried on entirely with the help of civil employees, paid from the public civil funds, the expenses having been as follows:

Financial statement of the office of the captain of the port from July 1, 1899, to June 30, 1900.

Apportioned by the military governor from the public civil funds, including balance on hand July 1, 1900	$125,638.38

DISBURSEMENTS.

Office expenses: Wages, supplies, lights, etc	$24,235.48
Raising wrecks, dredging, clearing channel, dry docking, etc	27,919.63
Repairs and supplies for Government boats and launches	11,417.74
Light-houses and signal stations: Wages and supplies	19,421.33
Machine shops: Labor and material for repairing Government machinery	17,868.65
Salaries of crews of office launches	10,416.50
Sundries: Labor and material expended on account repairs of property belonging to other departments, etc	8,897.64
Branch hydrographic office: Expenses and supplies	684.70
Balance cash on hand June 30, 1900	4,776.71
Total	125,638.38

Shipping statement from July 1, 1899, to June 30, 1900.

	Tons.	
Entrances:		
Foreign	800,902.59	
Coastwise	375,045.36	
Total		1,175,947.95
Clearances:		
Foreign	782,354.10	
Coastwise	345,337.19	
Total		1,127,691.29
		2,303,639.24
Change of flags		45,573.91

Very respectfully,

FLOYD W. HARRIS,
First Lieutenant, Fourth U. S. Cavalry, Aid-de-camp,
Acting Captain of the Port.

APPENDIX NN.

ROOMS BOARD OF OFFICERS CONVENED TO CONFER WITH SPANISH BOARD OF LIQUIDATION,
Intendencia, Manila, P. I., August 15, 1900.

SECRETARY TO THE MILITARY GOVERNOR,
Manila, P. I.

SIR: In obedience to your letter of July 25, 1900, I have the honor to submit the following report of the work of the board of officers convened to confer with the Spanish board of liquidation for the past year.

The board was convened by paragraph 4, Special Orders, No. 31, Headquarters Department of the Pacific and Eighth Army Corps, January 31, 1899, and consisted of three officers. On April 5, 1899, three additional officers were added. The board, at the commencement of the period of this report, consisted of Lieut. Col. J. D. Miley, inspector-general, U. S. V.; Maj. John A. Hull, judge-advocate, U. S. V., and Second Lieut. M. A. Hildreth, First North Dakota Volunteer Infantry. Lieutenant Hildreth was relieved from his duties with the board August 14, 1899, having been mustered out pursuant to paragraph 29, Special Orders, No. 204, Headquarters Department of the Pacific and Eighth Army Corps, 1899.

In the early part of September Lieutenant-Colonel Miley was taken sick, and died on the 19th day of September, 1899.

The Spanish Government had here three commissions—civil, naval, and military—and that division will be followed in this report.

CIVIL BRANCH.

There was at the audiencia quite a number of personal records, which, under a misapprehension of facts, the board first held to be a part of the archives, and declined to return the same to Spain. Upon further investigation the facts were reported to your office, and under your directions the records in question were turned over to Señor Sastron, president of the Spanish civil commission.

At the Malacañan Palace and in the building known as the Gobierno Civil on Calle Anda, walled city, were quite a number of oil paintings of former Spanish rulers and governors-general. These pictures, on account of their nature, this board was directed to turn over to Señor Sastron, which was done and receipts taken for the property.

The machinery which was used in the lottery was given to the Spanish commission before I became a member of the board, and at the same time permission was given to store it in the intendencia. Shortly before Señor Sastron departed permission was given him to remove the machinery, but his claims to the furniture which was used by the lottery officials were not favorably considered and denied.

By authority from your office the board reconsidered their former ruling that the material in the mint belonged to Spain, and retained

possession of that material, as well as some coining machinery which was stored in a private storehouse when this city capitulated. There were turned over to the Spanish commission, however, all the dies as well as several sacks of Spanish medals.

In March, 1899, the board turned over to the Spanish commission the property of the medico-legal laboratory, but upon learning the true facts involved report of same was made to your office, and the board was directed to obtain the return of this property. Upon demand Señor Sastron returned the property, and it was turned over to the board of health. Señor Sastron also turned over to this board the furniture and archives of the direccion civil, which were removed to the intendencia. The telegraphic material belonging to the direccion civil were taken possession of by Captain Russel, of the Signal Corps. About 23,000 books used in public instruction, the property of the direccion civil, were turned over to Captain Todd, Sixth U. S. Artillery.

A small amount of furniture of the direccion civil was by direction of the military governor turned over to the Spanish consul-general in this city.

Some of the furniture taken from the direccion civil was turned over to Captain Slavens, assistant quartermaster, U. S. A., and by him removed to his storehouse in San Miguel.

Certain documents received by the Spanish commission from the attorney-general of Isabella de Luzon were received by the board from Señor Sastron and turned over to the president of the audiencia, together with certain documents in relation to Jolo and Mindanao, not properly archives of the direccion civil, which were also received and placed in the intendencia.

The Spanish commission demanded the return of two scales used in the custom-house, but as they were unable to point out the property their claim was not considered. The Spanish commission also demanded all the books of the treasury and a great amount of other books and documents, which claim was not favorably considered, but at all times all of the Spanish archives in our possession have been open to inspection by the Spanish commission, and full facilities have at all times been given so that they could make such copies as might be necessary in the discharge of their duties, even going so far as to permit them to take copies of the books which it was found necessary for us to make in the investigation of the special deposits of the Spanish treasury.

A great deal of time was spent in facilitating the work of the Spanish commission by looking for documents, as well as aiding private individuals by all means that were proper.

On October 3, 1899, the board made a report of their investigation of the special deposits of the reserve safe in the intendencia. Upon the approval of the report by your office, the board was directed to turn over to private individuals certain of these deposits. This was done in the presence of the custodian of public funds, and receipts duly taken.

On November 4, 1899, the board made its report on the Caja de Depositos, called for by indorsement from your office under date of June 19, 1899.

The Spanish commission turned over the effects of the Nautical School and the School of Arts, Sculpture, and Painting, which were taken in charge by Captain Russel, United States Signal Corps, who was detailed for that duty.

In December, 1899, a number of lottery tickets were found in the intendencia, and the same were turned over to Señor Sastron, after lists had been made and receipts taken.

A number of packages containing transportation requests on the Compania Maritima were found in the intendencia, and by direction of your office turned over to Señor Sastron, and receipts taken therefor, and report made to your office March 31, 1900.

Just before the departure of the Spanish civil commission, all the papers and documents which had been loaned to them for the purpose of settling accounts were checked, with their memorandum receipts, and returned to the archives.

As far as the work of this board in relation to the civil branch is concerned it is believed to have been completely finished. Although I was unofficially informed that the resident Spanish consul-general has received instructions to take charge of this work, no communication has been received since April of this year.

NAVAL BRANCH.

On October 26, 1899, the Spanish commission addressed a letter to this board requesting notice when we would be prepared to take up the various naval questions.

Believing this a matter for the naval authorities, I notified the secretary to the military governor, and through correspondence between the military governor and the commander in chief United States naval forces, Asiatic Station, Lieut. C. H. Mathews, U. S. N., was appointed by the admiral and directed to confer with this board.

Upon meeting with Lieutenant Mathews a note was sent to the Spanish commission, notifying them of the action and stating that claims could be filed at any time.

On November 26, 1899, Admiral Watson appointed a board consisting of the following officers of the United States Navy: Lieut. Commander J. H. Bull, Lieut. C. H. Mathews, and Assistant Paymaster Samuel Bryan.

On June 4, 1900, Admiral Remey, due to the departure from Manila of all of the old board, appointed a board consisting of Lieut. Commanders C. W. Cowles, T. F. Burdoiff, and Paymaster Samuel L. Heap.

At the present time, due to the changes of station, the work is in charge of Lieut. Commander C. W. Cowles.

I have acted with the naval board in all matters wherein they thought I could be of any assistance. The work so far done includes all necessary steps except the actual turning over of the materials and supplies stored at the navy-yard in Cavite. There has been turned over all of the naval archives found in the intendencia building and at Cavite, together with the launch *Ondina*, which was purchased by the American authorities for $2,500, Mexican currency.

The board took testimony under oath and, upon approval by the military governor, turned over certain furniture at No. 16 Gral Solano, this city. The Spanish commission also claimed the furniture at No. 14 Gral Solano, which furniture we have never been able to find; also that contained in the office of the captain of the port, the offices and houses of the arsenal at Cavite, which was denied on the ground that the title thereto had passed, with the buildings, to the United States.

Return of the launch *Ceres* was also claimed by the Spanish commission, but after some discussion they withdrew the claim. Return of the launch *Mindanao* and reimbursement for the launch *Cavite* were refused as it was held that they were captured vessels of war. The commission also claimed the material at Subig which may have existed there at the time of the American occupation and which was taken by the American authorities. Only a small amount of property was so found, and the return of that was refused in compliance with the spirit of cabled orders from the Secretary of War, July 9, 1900. They also claimed various launches, boats, steam gigs, etc., which were at Cavite on May 1, 1898, but the claim was refused on the ground that the boats then there, of which we had knowledge, were a part of the equipments of the vessels sunk and captured on that day, and, as such, were not properly returnable to Spain under the provisions of the treaty of peace.

The only question remaining is the turning over of the supplies at Cavite. This will necessitate the segregation of the Spanish property from that placed there by the American authorities, and arrangements have been made so that this work can be prosecuted as fast as the Spanish commission desires. The American authorities have been ready and willing to turn this property over for some time, but it has been delayed from time to time for various reasons.

In closing this brief review of the work of this branch, I desire to express my sincere thanks for the great kindness and consideration shown me by the officers of the United States Navy with whom I have been associated in this work.

MILITARY BRANCH.

During the past year the larger part of the work of the board in connection with this branch has been the superintending of the delivery of material of war, which has been returned to Spain under the treaty of Paris.

The rules and regulations adopted with the view of preventing any of the property from falling into the hands of the insurgents in a condition to be used as munitions of war have, it is believed, accomplished their purpose.

The regulations above-mentioned were set forth in full in the annual report of this board for last year. Almost all of this material has been sold by Spain at public auction, and quite a portion of it has been shipped to Boston, London, and Hamburg.

The other work of this branch has been the consideration of such questions and claims as the Spanish commission has seen fit to present. A short review of the principal items, with the action taken, is as follows:

The Spanish commission had a number of old arms and curios stored in the arsenal which, under proper restrictions, the Spanish commission was allowed to sell. Almost all of this property was bought by American officers and civilians.

After a thorough consideration of the claims of the commission for the medical supplies formerly at the Calzada de Iris which were turned over to the American authorities in August, 1898, the board decided that, it being impracticable to return said supplies to Spain, $3,000, Mexican, would be a fair and equitable compensation in lieu of the

return, and the same being satisfactory to the Spanish commission the board recommended that the same be paid, which was approved by your office and the amount paid by the chief quartermaster.

There was also turned over to the Spanish commission property found at the First Reserve Hospital, consisting of 107 frames for beds (rattan lined), 100 of the same kind broken, 490 bed stands, and 4 boxes containing a miscellaneous assortment of Spanish clothing.

At Fort Santiago there were found some documents and a small amount of property in which the United States had no interest and the same was turned over to the Spanish commission.

The Spanish commission submitted a long inventory of materials and effects which pertained to the engineer department of the Spanish army. The list was very carefully gone over by First Lieut. William D. Connor, Corps of Engineers, U. S. A., before the matter was referred to this board for action. After obtaining all the information possible the board threw out the claims for various materials which had been used for temporary fortifications of this city, as well as that portion of the inventory which referred to the boats and materials of the pontoon bridge.

Lieutenant Connor was directed by your office to carry out the various decisions of this board, which he did with difficulty, as the Spanish officer in charge delayed matters in taking over the materials. The property turned over consisted of timber, ladders, machinery, shovels, rakes, and various kinds of engineer property. Some property belonging to the city of Manila was included in this inventory, and was turned over upon the representation of the Spanish engineer officer in charge. Upon learning the true facts, demand was made upon the Spanish commission, and this property was returned to the American authorities.

On August 24, 1899, the board reconsidered its action as to the return of certain materials in the maestranza, having at the time of the recommendation of delivery been under the impression that it was maneuvering property, when in fact it was a part of the materials for a building then in course of construction.

The Spanish commission filed with this board a long schedule of clothing which they claimed was returnable to Spain. After discussion they withdrew the schedule and claim.

The Spanish commission also forwarded lists of subsistence stores, clothing, and barrack equipment which had been turned over to Captain Bootes, assistant commissary of subsistence, United States Volunteers. Due search was made for this property, and all found was turned over to the Spanish commission. That which was not found was duly accounted for by vouchers of Captain Bootes on file with the auditor, showing that the property had been used in taking care of the Spanish prisoners of war.

The Deaconville tramway and its appurtenances at Cavite were held to be within Article V of the treaty of Paris, and upon approval by your office were turned over to the Spanish commission.

At the time of the occupation of Cavite in May, 1898, there was quite an amount of material, which under the treaty of Paris was returnable to Spain. The property having been duly claimed by the Spanish commission the board recommended that the same be turned over to them. This the naval authorities did not desire to do as they believed that, under the terms of the treaty, title in the United States

thereto became absolute. The question was referred to Washington, and in September the following cablegram was received:

WASHINGTON, *September 29, 1899.*

OTIS.

State, Navy, and War Departments concur in decision that Spanish guns and other war materials at Cavite should under treaty be deemed property of Spain.

ROOT, *Secretary War.*

The Spanish commission was thereupon notified that they could take possession at such time as they desired. This property the Spanish commission sold at public auction, and owing to the various delays in transmitting instructions to the officer in charge at Cavite, delivery of this property to the buyer has just commenced.

In January, 1900, the Spanish commission submitted a list of arms, etc., which had been deposited with the Spanish authorities prior to the capitulation by private parties, asking that the same be delivered to them so that they could be returned to the owners. The list of the property had not been submitted by the Spanish authorities in accordance with the agreement in the articles of capitulation, and investigations made shortly after the capitulation show that this property consisted of a lot of old and damaged small arms. The list was returned with the statement that the United States could not be expected to assume responsibilities, eighteen months after the capitulation, for arms stored with the Spanish authorities. By authority from your office a part of the Spanish commission was permitted to visit the islands of Panay, Jolo, Negros, Cebu, and Mindanao and secure and transport to this city various bronze cannon, amounting in all to 19 tons. This property is to be sold at public auction, the conditions of the sale having been approved by this board.

When the Americans came to these islands there was in course of construction at Los Baños, Laguna Province, a powder mill, and the Spanish commission claimed the return of a number of logs which remained near the proposed site. The claim was finally denied, in view of the cablegram from the Secretary of War, dated July 9, 1900.

The work relating to the military branch which remains consists in the disposition of three inventories of property claimed by Spain. It is believed that the work of this branch will be completed by September 1, 1900.

In the military work the board has had under consideration at all times, pending the determination of these questions, itemized lists setting forth the property under discussion. Owing to the length of these inventories it is not deemed advisable to embody copies in a report such as this.

All the members of the Spanish commission, civil, naval, and military, have at all times shown the greatest courtesy, and have thus rendered the work very pleasant.

ARCHIVES.

Another important work which has been placed in charge of this board has been the preservation and classification of the Spanish archives.

The archives when taken possession of by this board were found in the utmost confusion. A great many important documents were missing, and of those that remained no care had been exercised in regard

to them since August, 1898, and the papers were covered with dirt, while the white ants and other pests were rapidly completing their work of destruction.

The board was exceedingly fortunate in securing the services of Don Manuel de Yriarte, who has been in charge of this work. He and his assistants have done a great amount of work, and it is now possible to get some information out of the documents left by Spain. All the Spanish law books that have come into our possession have been gathered together until there is now in the intendencia a very creditable law library.

The gazettes of Manila, found everywhere with the archives, were consolidated into sets, and one set was turned over for shipment to Washington in November, 1899.

All the documents in relation to public buildings were carefully searched for, arranged, and classified, and an index to the documents was forwarded to your office on June 9, 1900.

In compliance with requests from this board, the Spanish naval and military commissions have written to their home Government requesting that such data as may be on file in Madrid in relation to the military and naval lands and buildings situated in these islands be furnished them, so that they may turn it over to the American authorities.

While the work of classifying the archives now in our possession is far from being properly finished, the information furnished on various important questions demonstrates the necessity of carefully preserving the archives now in the possession of the United States.

The employees of the board have carefully gone over the following:

Archives of the colonial secretary.
Archives of the intendencia.
    General auditor of payments.
    Controller-general for the state.
    Central treasury.
    Section of taxes.
Archives of the direccion civil.
    Government, foment, viz, schools, public works.
    Industry, mines, and forests.
    Ordainer of payments, accountant's office.
    Treasury of local funds.
    Council of administration, board of health.
    Posts and telegraphs and agricultural service.
Archives of the inspection of public works.
    Public works, District of Manila.
    Public works, District of Batangas.
    Public works, District of Pampanga.
    Inspection of railroads.
    Inspection of street cars.
    Light-house service.
    Direction of harbor works.
Archives of the inspection of forests.

All of which is respectfully submitted.

JNO. A. HULL,
Major and Judge Advocate, United States Volunteers.

APPENDIX 00.

REPORT OF BOARD OF OFFICERS ON CLAIMS.

MANILA, P. I., *August 14, 1900.*

SECRETARY MILITARY GOVERNOR IN THE PHILIPPINES,
Manila, P. I.

SIR: Referring to your letter of July 25, calling for an annual report for the year ending June 30, 1900, I have the honor to state that of the 21 claims pending on June 30, 1899, 20 have been heard during the past year and forwarded for the action of the military governor, and 1 claim was returned to the petitioner for compliance with the terms of Circular No. 4, April 26, 1899, from your office.

In the cases above referred to the claimants asked compensation to the amount of $216,673.12. The board recommended payment of four claims in the sum of $3,856, of which amount the military governor allowed paid $856. One claim was approved by the military governor for $3,000, and forwarded for action by the War Department.

During the past year 125 claims have been regularly referred to the board for investigation. These claims aggregate $1,988,942.55. Ten of this number, however, fail to specify as to the amount of compensation asked for. Of the number of claims or petitions referred to the board since June 30, 1899, 24 have had a hearing by the board and been passed upon by the military governor; 78 claims are still pending; remaining claims, 23, have either been withdrawn, consolidated, or returned to the petitioners for compliance with Circular No. 4, April 26, 1899, heretofore alluded to.

Recapitulation of 78 claims pending June 30, 1900.[1]

Loss or destruction of property (32)	$412,935.48
Damages, etc. (9)	118,017.77
Rental, etc. (20)	193,455.28
Restitution of property (2).	
Loss and destruction of property consequent upon the capture of Iloilo, February 11, 1899 (14)	484,306.71
Killing of Chinaman by sentry (1).	
Total	1,208,715.24

From the foregoing it will be seen that during the year 44 claims have been fully heard and passed upon. The total sum asked for by the claimants was $454,049.15. In 10 of the cases disposed of the board recommended that $12,695.08 be paid to the petitioners, while the military governor allowed them $13,895. In the remaining 34 cases no compensation was allowed.

[1] Since June 30, 1900, the board have heard 26 of these cases. In all of the rest the board sent out communications requesting that the claimants appear before the board and arrange for the final hearing of their cases. Some have failed to respond.

Submitted herewith are two lists giving in detail a brief history of each case. One list shows the number of claims pending before the board of officers on June 30, 1899. A second list gives the claims filed with the board for the year ending June 30, 1900. Each list is concluded with a recapitulation, and under the head of remarks will be found noted action taken by the board when any has been had.

Many of the cases enumerated as "pending" are Iloilo claims. The cause of action in all these is identical, and the board thought best, as there is a mass of evidence, to take testimony in but two and make these test cases. The plaintiffs in these have concluded their evidence and the board has waited to get through a mass of pressing business before taking further action.

It may be necessary for them to visit Iloilo to fully develop the facts.

I am, very respectfully, yours,

J. M. J. SANNO,
Colonel Eighteenth U. S. Infantry, President.

Number of claim.	Claimant.	Nature of claim.	Place.	Filed.	Amount.	Remarks.
7	Robert Germann	Loss of property	Manila		$704.50	Disallowed July 3, 1899.
9	McLeod & Co.	Protest against duty	Saigaw, Cebu		11,157.78	Disallowed Nov. 1, 1899.
12	Dr. Pedro Robledo	Property taken	Manila		495.00	Allowed $400; approved Dec. 18, 1899.
13	William A. Daland	Restitution of launch	do			Restitution made.
17	Ramon Heras	Loss of two houses	Caloocan		3,500.00	Disallowed; approved.
18	Louis Saen Vismanos-On-Queco.	Loss of plant	Malolos		123,993.44	Disallowed; approved July 15, 1900; pending June 30.
19	George Moore	Loss of property	Caloocan		3,510.00	Disallowed; approved Feb. 2, 1900.
26	Felipe Garcia	Return of steamer	Laguna			Restitution made.
27	Guillermo Valderrama	Loss of property	Manila		355.00	Allowed $250, Mexican; approved Dec. 31, 1899.
30	Jesus A. de Sendagorta y Larrababal.	do	do		4,638.90	Disallowed; approved Feb. 22, 1900.
32	Claro Santos	Drug store burned	do		3,095.00	Do.
33	Charles Thomas Broscup	Property burned	Caloocan	June 3,—	26,809.00	Disallowed, approved Feb. 2, 1900.
34	Francisco de Paula Reyes y Achury.	House burned	Manila	June 6, 1899	2,500.00	Disallowed; approved Feb. 22, 1900.
36	Miguel Fabie y Guiterres	do	Paco		6,960.00	Do.
37	Pascual de Abeytiz	Rent of house	Manila		2,590.00	Allowed $206, Mexican; approved Feb. 19, 1900.
41	Henry Sibley Hogge	Property burned	Caloocan	June 19, 1899	4,715.50	Disallowed; approved Feb. 2, 1900.
45	Mariano G. Galian y Nava	2 houses burned	Manila	June 22, 1899	3,000.00	Disallowed; approved Feb. 22, 1900.
46	Petra Lopetedi y Santos	House burned	do	June 25, 1899	3,000.00	Do.
47	Abraham Hefti	House destroyed	Iloilo		649.00	Returned with circular 4 for compliance with.
50	Joaquin Garcia Guerrero	Property burned	Manila		10,000.00	Disallowed; approved Feb. 22, 1900.
52	Eustacia Melindez	Husband killed	do		[1] 5,000.00	Allowed $3,000, Mexican; forwarded to War Department.

[1] Gold.

RECAPITULATION.

Amount asked for by claimants	$216,673.12
Amount recommended for payment by the board	3,856.00
Amount allowed by the military governor	856.00

List of claims filed with the board of officers on claims for the year ending June 30, 1900.

Number of claim.	Claimant.	Nature of claim.	Place.	Filed.	Amount.	Remarks.
54	Francisco Merchan	Property stolen	Paco	July 12, 1899	$1,782.33	Disallowed Mar. 27, 1900.
55	Joaquin Garcia Alvarez	Destruction of house	Malabon	do	9,122.00	Do.
56	Maria de Ricafort	Loss of two cows	Manila	July 13, 1899	200.00	Disallowed Dec. 29, 1899.
57	Atanasia Guspangeo	Destruction of house	Iloilo	July 18, 1899	16,000.00	Pending.
58	Francisco Hidalgo & Charles Webb.	do	Manila	do	1,500.00	Allowed Apr. 15, 1900.
59	Francisco Santana	Destruction of drug store	Pasig	do	3,331.00	Disallowed July 13, 1900; pending.
60	Jose Moritaro Tagawa	Destruction of house	Taal	July 19, 1900	4,566.50	Disallowed Mar. 27, 1900.
61	Simplicio Misa	Loss of property	Iloilo	July 19, 1899	1,545.00	Pending.
62	Domingo Lascon	Damage to drug store	do	do	101,075.00	Do.
63	H. J. Andrews & Co	Loss of services of two employees.	Manila	July 20, 1899	740.10	Disallowed Apr. 16, 1900.
64	Manuel Compillo	Destruction of property	Malate		450.00	Returned to claimant with circular No. 4, for compliance.
65	Matilda Ongsiaco	Loss of property	Trozo			Do.
66	A. G. Liebrand Liegert	Loss of quilez	Quiapo	July 15, 1899	180.00	Pending.
67	Manila R. R. Co	Rent	Manila		99,781.97	Do.
68	do	Damage to roadbeds	do	July 27, 1899	3,486.95	Do.
69	do	Loss of material	Manila	do	8,152.77	Do.
70	Adolfo Richter & Co Adolfo Roench & Co	Arms deposited	do	do	1,463.19 1,334.61	Allowed June 15, 1900.
71	Julio Miranda	Houses burned	Binondo		13,500.00	Returned to claimant with circular No. 4, for compliance.
72	Asuizion Diez de Gonzalez	Destruction of house	Caloocan		7,000.00	Disallowed Mar. 27, 1900.
73	Lucas Pandeala	do	Santa Cruz	Aug. 4, 1899	2,000.00	Returned to claimant with circular No. 4, for compliance.
74	W. F. Stevens & Co	Property burned	Iloilo	Aug. 5, 1899	122,866.77	Pending.
75	Sergia Tanquintin Corrales y Antonio Reyes' widow.	Destruction of brick factory	San Felipe de Neri	Aug. 2, 1899	5,385.00	Do.
76	Manila R. R. Co	Rent, from February to September, 1889.	Manila	Aug. 3, 1899	58,000.00	Allowed May 6, 1900, $5,081.03.
77	Vitaliano Nasario	Destruction of house	Santa Ana		984.00	Returned to claimant with circular No. 4, for compliance.
78	See claim No. 76					
79	Smith, Bell & Co	Damages to pumping station	Taliajan		1,109.00	Do.
80	Menas Crisologo	Loss of household goods	Manila		14,987.50	Pending June 30. Forwarded to the military governor July 14, 1900.
81	Juan Moreno y Rodriguez	Destruction of property	Iloilo	Aug. 28, 1899	4,924.77	Pending.
82	Antonia Roque Enrique	Loss of furniture and rent	San Roque		3,189.75	Do.
83	Belgian Tobacco Co. "El Oriente."	Loss of money	Manila	Sept. 1, 1899	40,000.00	Pending June 30; disallowed July 15, 1900.
84	Menas Crisologo	Loss of indigo and piano	do	Sept. 2, 1899	12,520.00	Pending.
85	Vicente Roch y Cabrera	Loss of property and rent	Caloocan	Sept. 6, 1899	4,816.54	Do.
86	Lizarraga Brothers	Loss of property	Iloilo		40,000.00	Do.

List of claims filed with the board of officers on claims for the year ending June 30, 1900—Continued.

Number of claim.	Claimant.	Nature of claim.	Place.	Filed.	Amount.	Remarks.
87	Lizarraga Brothers	Destruction of cargo and sugar	Iloilo	Sept. 9, 1899	$8,000.00	Pending.
88	Martin Garcia y Guerrero	Property burned	Paco	Sept. 16, 1899	2,371.40	Disallowed Feb. 22, 1900.
89	Cornelio Lurawaga	Damage to property	Manila		3,105.00	See Claim No. 198.
90	Andres Safont y Ping	Damage to sugar crop	San Fernando (Pampanga).		10,000.00	Returned to claimant with circular No. 4, for compliance.
91	Manuel Riobo Guimarans	Destruction of household property	Iloilo	Sept. 16, 1899	10,614.00	Pending.
92	Samuel Bischoff	Destruction of property	do		557,128.53	Returned to claimant with circular No. 4, for compliance.
93	Carlos Bischoff	do	do		15,467.75	Do.
94	Carlos Graff	Destruction of house and property	do	Sept. 16, 1899	1,654.50	Pending.
95	Carlos V. Bischoff	Destruction of property	do		2,049.00	Returned to claimant with circular No. 4, for compliance.
96	Convento de Recoletos	Damages and rental of building	Manila	Sept. 18, 1899	8,000.00	Pending.
97	Convento de San Francisco	Rental and repairs of building	do	do	4,600.00	Do.
98	San Domingo Brotherhood	Damages to building and property	Cavite	Sept. 21, 1899	27,300.00	Do.
99	Augustin Villaluz de San Jose y Carcuero.	Destruction of houses and contents.	Iloilo	Sept. 22, 1899	1,327.00	Do.
100	Tiburcio Litiates	Destruction of banca	Tondo		4,964.00	Returned to claimant with circular No. 4, for compliance.
101	Clemente Samson	Loss of 3 horses and 2 wheel carts.	Concepcion	Aug. 10, 1899		Allowed $143 Dec. 29, 1899.
102	Convento de San Domingo	Damages and rental of buildings.	Manila	Sept. 30, 1899	25,666.00	Pending.
103	Paula Lampa	Destruction of property and rent.	San Fernando	Oct. 3, 1899	900.00	Do.
104	Eloseo Mendoza	Property stolen	Sampaloc		1,481.66	Do.
105	Corporation of Recoletos	Damage to church and convent	Cavite	Oct. 17, 1899	12,392.70	Do.
106	do	do	Manila	do	1,456.00	Do.
107	See claim No. 76			Aug. 3, 1899		Do.
108	do			do		Do.
109	Mauricia Miranda	Loss of property	Manila	Oct. 18, 1899	1,568.50	Do.
110	See claim No. 76					
111	Yu Ching Su	Loss of 2 carabaos	Bigaa	Oct. 20, 1899	200.00	Pending June 30; allowed $100 July 30, 1900.
112	Horace Longwood Higgins	Loss of furniture	Caloocan	Oct. 27, 1899	545.00	Allowed $407.25 Jan. 8, 1900.
113	Carlos Kerr	Rent of house	Mexico, San Fernando (Pampanga).	do	155.00	Pending.
114	Juan Moreno	Same case as No. 128				
115	Basilia Dairi, Perez de Herrera	Rent of house	San Fernando (Pampanga).	Nov. 5, 1899	750.00	Do.
116	Teodoro Santos	Indemification for houses	do	Nov. 7, 1899	4,750.00	Do.
117	Antonio Bernette, Chan Chiaco	Destruction of houses	San Roque (Cavite)	Nov. 14, 1899	2,100.00	Disallowed May 12, 1900.
118	Canuto Cruz	Loss of casco	Manila		3,000.00	Withdrawn.
119	Martin Buck	Clothing burned	San Juan del Monte	Nov. 21, 1899	379.00	Disallowed May 12, 1900.
120	Martin Buck & Co	Property burned	Iloilo	do	2,000.00	Pending.
121	Enrique Rodriguez	Loss of casco	Calamba	May 5, 1900	4,500.00	Do.

122	Yap Yuco	Destruction of warehouse	San Roque		1,000.00	Returned to claimant with circular No. 4, for compliance.
123	See Claim No. 90					
124	Emilio Pineda	Two houses burned	Manila	Dec. 6, 1899	4,500.00	Disallowed Feb. 22, 1900.
125	Gregorio Pineda y Ferrer	Property burned	Santa Cruz	do	5,000.00	Do.
126	Rafael Vich Rosello	Destruction of house	Olangapo (Zambales)	do	1,500.00	Disallowed May 12, 1900.
127	M. A. del Casol	Damage to building	Manila	Dec. 22, 1899	16,000.00	Do.
128	Heirs of Dona Aleja	Rental of house	Sampaloc	Dec. 26, 1899		See claim No. 114.
129	See claim No. 25. (Entered here by mistake.)					
130	Justo Pena	Loss of horse	Sampaloc	Dec. 27, 1899	125.00	Allowed Apr. 28, 1900.
131	Trinidad de Ayala	Rent of house and return of same.	Manila	Jan. 3, 1900	503.31	Pending.
132	Macleod & Co. Germann & Co. Geo. W. Stevenson & Co.	Loss on cargoes sold	do	do	48,380.00	Pending June 30. Disallowed July 20, 1900.
133	Quintin Montes	Loss of casco	do		9,000.00	Withdrawn.
134	Manila R. R. Co	Rent of tramway, Oct. 1 to Dec. 31, 1899.	do	Jan. 9, 1900	23,000.00	Pending.
135	Manuel Toledo	Return of casco	do	Jan. 8, 1900	3,000.00	Do.
136	Manuel Peypoch Casajuana	Loss of horse	do	Jan. 2, 1900	285.00	Allowed Apr. 10, 1900.
137	Li Lung Yew	Indemnity for killing a Chinaman	Binondo	Jan. 31, 1900		Pending.
138	Manila R. R. Co	Rent for tramway for January, 1900.	Manila	Feb. 9, 1900	7,750.00	Do.
139	Pablo Cavalleria	Rent of building	Cavite	Feb. 16, 1900	2,625.00	Do.
140	James Macarthur Fleming	Destruction of house and property	Paco	Feb. 17, 1900	9,700.00	Disallowed May 16, 1900.
141	Estifania Silvestre	Rent and damage to property	Bambang	Feb. 19, 1900		Pending.
142	Numeriano Romero	Loss of careton and carabao	Binondo	Feb. 18, 1900	116.00	Pending June 30. Allowed $116 July 11, 1900.
143	Julita Lichauco	Rent for launches	Manila, Laguna, Candaba, and Pasig.	Feb. 24, 1900	28,515.00	Pending.
144	Escolastico Fernandez Simon.	Property burned	Tondo	Feb. 26, 1900	3,000.00	Disallowed May 14, 1900.
145	Candelaria C. Marcaida's widow.	Loss and rent of house	Manila	Mar. 2, 1900	4,800.00	Pending.
146	Thomas Haslam	Wounded	Tondo	Mar. 3, 1900	10,000.00	Disallowed Apr. 12, 1900.
147	Walter Easton	Property burned	Catbalogan (Samar)	Mar. 10, 1900	2,835.00	Pending.
148	Manila R. R. Co	Rent of tramway for February, 1900.	Manila	Mar. 14, 1900	7,000.00	Do.
149	Ynchausti & Co.	Property burned	Iloilo	do	104,329.67	Do.
150	Mariano Viscente Henson	Loss of property	Angeles			No papers in this case can be found in this office.
151	Gregorio de la Tore	do	Manila	Mar. 16, 1900	4,877.00	Pending June 30. Allowed $3,942 July 11, 1900.
152	Lucio Dison	Loss of cane field	Angeles	Mar. 27, 1900	600.00	Pending.
153						No papers in this case; supposed to be the same case as No. 170.
154	Francisco A. Rivera	Return of two cascos	Guagua (Pampanga), Balanga (Babang).	Apr. 3, 1900		Pending.
155	Roman Tiburcio Saenz	Property burned	Iloilo	Apr. 10, 1900	65,945.00	Do.
156	Francisco Ramos Cruz	Return and rent of cascos at $12 per day.	San Roque (Cavite)	Apr. 11, 1900	2,000.00	Do.
157	Felipe G. Calderon	Destruction of property	Banan		491.00	Returned to claimant with circular No. 4, for compliance.
158	Manila R. R. Co	Rent of tramway for March, 1900.	Manila	Apr. 2, 1900	7,750.00	Pending.

List of claims filed with the board of officers on claims for the year ending June 30, 1900—Continued.

Number of claim.	Claimant.	Nature of claim.	Place.	Filed.	Amount.	Remarks.
159	Basilio Baltazar, Julio Lacsamana and Pedro Mangalindan.	Return of cascos	Pampanga, Manila			Pending.
160	Yy-Socco	Merchandise burned	Daraga	Apr. 26, 1900	$22,711.87	Do.
161	Pio Barreto	Loss of property	Manila		1,100.00	Returned to secretary military governor Apr. 27, 1900.
162	Juana Navarro	Loss of goods and property	Dinalupyan, Bataan	Apr. 28, 1900	2,131.00	Pending.
163	Angel Gilardon Tellez	Property burned	Iloilo	Apr. 30, 1900	4,025.00	Do.
164	Odon Villamarin y Colado	Damages to property	Cavite	do	1,421.68	Do.
165	Villamarin Bros	do	do	do	33,869.56	Do.
166	Leopoldo Villamarin	do	do	do	4,424.88	Do.
167	Jose Manuel Onandia and Nicolas Onandia.	Destruction of property	Legaspi (Albay)	May 2, 1900	99,756.85	Do.
168	Cecilio Tec	Rent for building	Village of Pasig	May 8, 1900		Do.
169	Andres Reyes	Property burned	Guivan (Samar)	May 10, 1900	38,800.00	Do.
170	Edmund Fischer	Destruction of property	Daraga (Albay)	May 14, 1900	9,500.00	Do.
171	Manila R. R. Co	Rent of tramway from Apr. 1 to 20, 1900.	Manila	May 23, 1900	5,000.00	Do.
172	Louis Gando y Rambalere	Goods burned	Daraga (Albay)	May 25, 1900	22,023.67	Do.
173	Jose Ocejo Bada	Destruction of goods	Legaspi (Albay)	May 26, 1900	42,730.25	Do.
174	Lisenado J. Valdes and Emiliano Valdes.	Rent for storehouse	Angeles	June 9, 1900		Do.
175	Horace L. Higgins	Rent of steam crane	Manila	June 14, 1900	1,275.00	Do.
176	Rosa Ner y Quijano	Loss of money	Cavite		1,310.00	Do.
177	Jones Stuart J. Segal	Property burned	Catbalogan (Samar Island.)		4,170.12	Do.
178	Sim Jonco	Loss of draft	Ligao (Island of Luzon).	June 26, 1900	2,000.00	Do.

RECAPITULATION.

Cases filed with the board (claims 54 to 178)	125
Cases heard by the board	24
Cases allowed by board, approved by military governor	6
Cases disallowed by board, approved by military governor	17
Cases pending	78
Cases returned claimant for comparison with circular No. 4	13
Cases which have been consolidated with others	8
Cases returned to Secretary, military governor	1
Cases withdrawn	2
Total amount in petitions filed	$1,981,537.55
Cases where no amount is specified in petition	10
Total amount asked in claims tried	$237,376.02
Total amount recommended for payment by the board	$8,839.08
Amount allowed by military governor where board recommended disallowance	$1,200.00
Total amount allowed by military governor	$10,039.08

GRAND RECAPITULATION.

Amount asked by claimants in cases tried	$454,048.15
Amount recommended for payment by the board	12,695.08
Amount allowed by the military governor	13,895.08

APPENDIX.

[Bringing the report of the board up to August 15, 1900.]

List of claims filed prior to June 30, 1899, and upon which the board has taken action since June 30, 1900.

18. Luis Saens Vismanos Ong Queco: Loss of distilling plant at Malolos by fire in April, 1899, valued at $123,993.44. Filed (date unknown). Disallowed by board July 3, 1900, and this action approved by military governor July 13, 1900.

21. Francis E. Coney: Damages to furniture, household goods, etc., and for inconvenience in moving, February 5, 1899, near Manila, estimated at $5,840. Filed May 17, 1899. Disallowed by the board July 10, 1900, and this action approved by military governor July 13, 1900.

35. Enrique Rodriguez: Loss of shipyard, cascos, etc., by fire at Malabon in March, 1899, valued at $8,225. Filed September 5, 1899. Disallowed by board June 30, 1900, and this action approved by military governor July 13, 1900.

53. Edward Vidal: Asks $617 for horse, quilez, carriage, and lamps, detained by Captain Crago, Tenth Pennsylvania Volunteers, at Manila, since February 6, 1899. Filed June 28, 1899. Board allowed $230 August 7, 1900, and this action approved by the military governor.

List of claims filed since June 30, 1900, up to August 15, 1900, inclusive, and action when any has been had is indicated; otherwise the claim is still pending.

179. Lorenza Ynza Cruz: Asks possession of a house at Guagua occupied by United States troops, and rent therefor, at $35 per month, from October 3, 1899. Filed July 3, 1900. Case was heard July 13, 1900. No decision reached by board as yet.

180. Fernando Ricafrente: Requests that $700 (Mexican), taken from him by United States troops when they first entered Rosario, Cavite, October 9, 1899, be returned to him, he being the lawful owner of same. Filed July 5, 1900. Pending August 15, 1900.

181. Sy Giang, executor of estate of Don J. M. y Tiongtay, deceased: Claims loss of cargo and damages done to two steamships, *San Joaquin* and *Gloria*, of which Tiongtay was part owner. Claim on former vessel amounts to $90,430, and on latter $16,463.86. Vessels were flying United States flag at time of capture by insurgents, and were registered in name of John J. Russel, an American citizen, of Manila, P. I. Filed July 5, 1900. Pending August 15, 1900.

182. Bartolome Arique: Requests return of a seized banca held by captain of the port at Manila, P. I., since October, 1899. Filed July 18, 1900. Pending August 15, 1900.

183. Francisco Ferrer: Asks $9,000 for loss of house and property during bombardment at Iloilo, P. I., February 11, 1899. Filed July 6, 1900. Pending August 15, 1900.

184. Ramon M. Orozco: Asks $30,722 for house and property burned at Iloilo, P. I. February 11, 1899. Filed July 6, 1900. Pending August 15, 1900.

185. Thomas Orio y Balbas: Asks $62,000 for loss of houses and property at Catubig, Samar, April 15, 1900. Filed July 7, 1900. Case was heard August 13, 1900. No decision reached by board as yet.

186. Chiene, Charles Morgan: Asks $8,177 for loss of household property at Iloilo, February 11, 1899. Filed July 9, 1900. Pending August 15, 1900.

187. Sabino Ordase Sanmurful: Asks $96,946 for destruction of houses and other property at Iloilo, February 11, 1899. Filed July 23, 1900. Pending August 15, 1900.

188. Maximiano Rosales: Asks $510 for damages to his house at Manila while occupied by United States troops. Filed July 23, 1900. Pending August 15, 1900.

189. Tomas Francisco: Requests return of 2 bancas held by captain of the port, Manila, P. I., since January 15, 1900. Filed July 23, 1900. Pending August 15, 1900.

190. Juan Ballesteros Santhez: Asks $10,000 for damages to his property and business at Capiz, island of Panay, November 26, 1898. Filed July 24, 1900. Pending August 15, 1900.

191. Salas Brothers: Ask $50,525.42 for destruction of property and household goods at Iloilo, P. I., February 11, 1899. Filed July 24, 1900. Pending August 15, 1900.

192. Don Demetrio y Odon Villamarin: Requests return of two vessels, *San Rafael* and *Aguilar*, taken from him at San Roque, Cavite, about May 1, 1899. Filed July 24, 1900. Pending August 15, 1900.

193. Francisco Otzet Villanova: Asks $8,428 for damages to house with contents at Iloilo, P. I., February 11, 1899. Filed July 24, 1900. Pending August 15, 1900.

194. José Escrich y Llopiz: Asks $5,000 (gold) for destruction of houses and property during bombardment at Olangapo, Port of Subig, September 23, 1899. Filed July 24, 1900. Pending August 15, 1900.

195. Manuel Conto y Soriano: Asks $1,395 for damages to property at Iloilo, P. I., February 11, 1899. Filed July 24, 1900. Pending August 15, 1900.

196. Francisco Palma Gonzales: Asks $5,565.65 for destruction of property at Iloilo, February 11, 1899. Filed July 24, 1900. Pending August 15, 1900.

197. Alejandro Arnechazurra y Egusquiza: Asks $150,359 for damages to property at Maso, island of Negros, June 26 and 30, 1899. Filed July 24, 1900. Pending August 15, 1900.

198. Cornelio de Luzarraga Echevarria: The same as claim No. 89.

199. José Maria Romero y Sales: Asks $26,340.75 for destruction of house with printing office at Iloilo, P. I., July 11, 1899. Filed July 24, 1900. Pending August 15, 1900.

200. Francisco Cacho Tijedor: Asks $49,485 for destruction of house, furniture, and property at Iloilo, P. I., February 11, 1899. Filed July 24, 1900. Pending August 15, 1900.

201. Michela Rosales: Asks $2,580.93 for destruction of house and property by United States troops at Manila, November 29, 1898. Filed July 24, 1900. Pending August 15, 1900.

202. Manuel del Busto: Asks $781 for loss of furniture, clothes, etc., stolen and destroyed by the insurgents during their occupancy of the college building after the surrender of Manila, P. I. Filed July 24, 1900. Pending August 15, 1900.

203. Bernardo Ascanio y Nieves: Asks $13,700 for destruction of three plantations at Malbato, island of Bumanga, province of Calamianes. Filed July 24, 1900. Pending August 15, 1900.

204. Franklin Brooks: Asks $129.50 for horse and bridle taken by United States soldiers near Manila, March 15, 1899. Filed July 26, 1900. Board, August 8, 1900, recommended payment of $129.50, and this action approved by military governor August 11, 1900.

205. Dionisio Ferrazy: Asks $2,045 for destruction of household property by United States troops at San Fernando, Pampanga, May 14, 1899. Filed July 28, 1900. Pending August 15, 1900.

206. Francis A. da Silva: Requests return of launch *Orienta*, seized under suspicious circumstances by U. S. gunboat *Oeste* near Playa, province of Laguna de Bay, June 10, 1900. Filed August 10, 1900. Pending August 15, 1900. Case was heard August 22, 1900. No decision reached by board as yet.

207. Tan Chico: Asks $205 rent for carriage and horses. Being a case stated, sent by military governor, requesting opinion of board on paper and facts as presented. Filed August 10, 1900. Opinion disallowing forwarded August 17, 1900.

208. Nicolas Ortiz Luis: Asking $316.75 for damage to house and crops. Being a case stated, sent by the military governor, requesting opinion of board on papers and facts as presented. Filed August 10, 1900. Opinion forwarded August 16, 1900.

209. Manila and Dagupan Railway Company: Asking compensation for hauling army store over their tramway from Tondo to Pasig River. Being a case stated, sent by the military governor, requesting opinion by the board on papers and facts as presented. Filed August 14, 1900. Opinion forwarded August 22, 1900.

RECAPITULATION.

Number of cases filed with board up to August 15, 1900, and since June 30, 1900		31
Number of foregoing cases heard by board up to August 15, 1900, and no decision rendered	2	
Number of foregoing cases heard and approved by military governor.	1	
Number of foregoing cases acted upon by board and opinion forwarded to military governor	3	
Number still pending	25	
		31
Number of claims filed previous to June 30, 1899, and heard since June 30, 1900		3
Number of claims filed previous to June 30, 1900, and heard since		30
Number of claims filed after June 30, 1900, and heard since		6
Total number of claims heard since June 30, 1900, up to August 15, 1900		39
Number of above claims approved by military governor		19
Number still awaiting action of military governor		11
Number in hands of board to be forwarded for action of military governor		9
		39
Amount asked for in claims filed since June 30, 1900		$649,961.36
Amount asked for in claims heard by the board since June 30, 1900		443,644.11
Amount recommended by board for payment since June 30, 1900		2,212.17
Total number of claims pending August 15, 1900		111
Number of Iloilo claims	[1]40	
Number from other places	[2]71	
		111

GRAND RECAPITULATION FROM JUNE 30, 1899, TO AUGUST 15, 1900.

Total number of claims heard	79
Amount asked for in above claims heard by the board	$897,693.26
Amount recommended for payment by board	$14,907.25

[1]Six claims returned for compliance with circular No. 4. Three claims have been partially heard.

[2]Two claims have been partially heard.

APPENDIX PP.

U. S. MILITARY GOVERNMENT IN THE PHILIPPINES,
DEPARTMENT OF PUBLIC INSTRUCTION,
Manila, P. I., August 17, 1900.

SECRETARY TO THE MILITARY GOVERNOR IN THE PHILIPPINES.

SIR: I have the honor to submit the following report of the operations of the department of public instruction for the fiscal year ending June 30, 1900.

The department was established on March 30, 1900, by order of the military governor, copy inclosed, marked "A."

Previous to that time Mr. G. P. Anderson, superintendent of the Manila schools, had, in addition to his other duties, distributed to certain places outside of Manila, school books and stationery. During the time that I have had charge of the office this distribution has been continued.

The supplies have been obtained in two ways—by purchase and by taking over from the Spanish Government a stock of books and stationery which had been prepared for use of the public schools under the said Government.

The latter supplies were generally of inferior character, the textbooks being mainly pamphlets, poorly printed, and capable of imparting but meager knowledge. Moreover, much of this instruction was on religious subjects, embodying the tenets of the Roman Catholic Church. However, certain of these books have been sent out as being better than nothing, and also familiar to native teachers. The supplies purchased were brought from the United States, the first consignments having been received before I took charge of the office. Table inclosed, marked "B," shows the number of the various articles of the Spanish stock, also the number of articles ordered from the United States, with the numbers received. Table C, inclosed, gives details of the distribution of these supplies. This table includes distributions made by Mr. Anderson, as well as those under my direction, and is complete up to date of this report. In the month of April the circular, copy inclosed, marked "D," was sent out from the office of the military governor, the draft for the same having been made in this office. Replies have been received from nearly all parts of the archipelago and extracts are inclosed, marked "E." These reports show, generally it is true, but it is believed fairly, the present state of the public schools of the islands. These extracts I have made quite voluminous, believing that they constitute the chief value of this report. Answers to the question concerning quantities of books, etc., needed have been omitted. Many things asked for were those used by the Spanish Government, now either not available or not deemed worthy of distribution. Report of Manila schools is not given, as this will doubtless be made by Mr. Anderson, the present superintendent.

On April 30 circular letters were sent to the leading publishing and manufacturing firms in the United States engaged in preparation of books and supplies for schools, and to these circulars many responses have already been received.

Circular letters were sent at the same time to all of the superintendents of public instruction in the different States, and to the superintendents in all of the principal cities in the United States. To this circular prompt and generous answers have been received, and there is now on file in the department a mass of reports, forms, school laws, etc., which will be of great value in the development of a school system in these islands.

The Lafayette Post of the Grand Army of the Republic, of New York, sent out a very generous donation of flags for use in the public schools. Most of these were distributed by Mr. Anderson, but a portion were sent out by me. By authority of the military governor, 300 additional flags have been purchased from the Quartermaster's Department and are now being distributed.

The above has been the principal work of the office. As my tenure of the office is but temporary, I make no recommendations for radical changes in the present schools. I recognize, however, the fact that much that is now being done, following largely after the old Spanish system, is of small intrinsic utility, and is chiefly valuable as it shows the good will of our Government in establishing or continuing schools for the natives.

Were I to continue to have charge of this work I should in this report go into detail in recommendations for future work; but, under existing circumstances, shall limit myself to repeating what I have said in a report recently made in response to an inquiry made by the Philippine Commission, through the office of the military governor:

First. That a comprehensive modern school system for the teaching of elementary English be inaugurated at the earliest possible moment, and that attendance be made compulsory wherever practicable.

Second. That industrial schools for manual training be established as soon as a fair knowledge of English has been acquired.

Third. That all of the schools under Government control be conducted in the English language so far as in any way practicable, and that the use of Spanish or the dialects be only for a period of transition.

Fourth. That English teachers, well trained in primary instruction, be brought over from the United States in sufficient numbers to take charge of the schools in the larger towns, at least.

Fifth. That a well-equipped normal school be established for instructing natives to become teachers of English.

Sixth. That in the larger towns, a portion at least of the schoolhouses be modern structures, plainly, but well and properly, equipped.

Seventh. That the schools supported by the Government be absolutely divorced from the church. If the natives desire schools in which religious instruction is to be given, that they furnish the entire support for same from private resources, but that attendance at these latter schools shall not excuse the children from attendance at the public schools, where English is taught. In addition, the parochial church schools, if such are maintained, shall be required to be equal in character of general instruction to the public schools.

I am well aware that some of these recommendations imply the expenditure of considerable sums of public money, but I can think of

no expenditure which will have greater influence in developing peace and progress in these islands than public schools. Except the establishment of good communications, either by rail or wagon roads, I know of no public work so important.

The acquirement of the English tongue, to speak, read, and write it, will prevent distrusts and misunderstandings which must ever exist where the rulers and the ruled have diverse speech.

It is appreciated that the question of training natives of this generation to become proficient teachers of English is one that can only be solved by experience, but the experiment is worth trying. That for many years they would be efficient teachers in the American sense of the word is not to be expected, but I believe that they will learn to be assistants at least. We can not hope to be able to supply all schools with American teachers on account of the great expense involved, but must rely in part on native teachers. If these native teachers were assured of an increase in salary as their capabilities for teaching English increased, I believe that a considerable number would at no distant date become reasonably good instructors.

Very respectfully,

ALBERT TODD,
Captain, Sixth Artillery, in charge Department.

GENERAL ORDERS, No. 41.

OFFICE UNITED STATES MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS,
Manila, P. I., March 30, 1900.

[Extract.]

* * * * * * *

II. Capt. Albert Todd, Sixth U. S. Artillery, is hereby placed in temporary charge of the public-school instruction of the Philippine Islands. He will report to the military governor for instructions.

By command of Major-General Otis:

M. BARBER,
Assistant Adjutant-General.

A true extract; copy:

ALBERT TODD,
Captain, Sixth Artillery.

EXHIBIT B.—*Supplies received from various sources.*

	Ordered from United States.	Ordered, not received.	Received from United States.	Received from Spanish Government.	Total received.
Spanish arithmetics				1,714	1,714
Charts ..... sets.				240	240
Divino Pastors				17,320	17,320
Higienca				3,140	3,140
Manual de Infancia				7,485	7,485
Sistema Metrica				8,326	8,326
Chalk ..... boxes.				2,598	2,598
Ink powder ..... do.				4,130	4,130
Pens ..... gross.				1,255	1,255
Penholders				24,985	24,985
Writing paper ..... packages.				3,807	3,807
Multiplication charts				115	115
Arithmetic tables				7,000	7,000
Lecciones de Language	24,583	2,583	22,000		22,000
Leyte's English	2,000		2,000		2,000
Baldwin's First Reader	53,500		53,500		53,500
Baldwin's Second Reader	7,000	7,000			
Spanish readers	5,500		5,500		5,500
Blank paper ..... packages.				2,000	2,000

EXHIBIT B.—*Supplies received from various sources*—Continued.

	Ordered from United States.	Ordered, not received.	Received from United States.	Received from Spanish Government.	Total received.
United States history, Spanish	13,500	.....	13,500	.....	13,500
Wentworth's Spanish Arithmetic	15,000	.....	15,000	.....	15,000
Frye's Spanish Geography	13,500	10,000	3,500	.....	3,500
Slates	24,000	17,520	6,480	.....	6,480
Pencils, lead	57,600	48,384	9,216	.....	9,216
Pencils, slate	60,000	20,000	40,000	.....	40,000
Copy books	108,000	48,000	60,000	.....	60,000
Tracing books	12,000	12,000	.....	.....	.....
Charts, Carnefix	500	500	.....	.....	.....
Charts, McGuffey	500	500	.....	.....	.....
Chart primers	36,000	36,000	.....	.....	.....
Drawing books	60,000	60,000	.....	.....	.....
Drawing cards	12,000	12,000	.....	.....	.....
Blotting paper ..... quires	50	50	.....	.....	.....
Erasers, blackboard	1,200	1,200	.....	.....	.....
Penholders	14,400	14,400	.....	.....	.....
Pens	72,000	72,000	.....	.....	.....
Liquid slating ..... gallons	60	60	.....	.....	.....
Ink ..... pints	600	600	.....	.....	.....
Flags, storm	300	.....	.....	.....	300
Flag halyards	300	.....	.....	.....	300
Cuaderno de Lectura	.....	.....	.....	75,000	75,000
Catechisms	.....	.....	.....	22,000	22,000
Manual de Infancia	.....	.....	.....	4,648	4,648

EXHIBIT C.—*Distribution of school books and supplies.*

Departments.	Northern Luzon.	Southern Luzon.	Visayas.	Mindanao and Jolo.	City of Manila.	Total.
Arithmetics, Spanish	3,481	441	55	400	2,523	6,900
Arithmetic tables	1,632	623	1,400	366	.....	4,021
Chalk ..... boxes	557	209	268	139	62	1,235
Charts, multiplication	36	8	20	7	.....	71
Copy books, American	9,349	960	7,492	1,096	4,000	22,897
Copy paper, Spanish ..... packages	998	451	158	1,081	73	2,761
Divino Pastor	7,561	1,903	2,760	1,052	1,670	14,946
Geographies, Spanish	316	134	288	45	2,000	2,783
Ink powder ..... packages	1,094	1,232	185	706	405	3,622
Lecciones de Lenguaje	4,062	1,249	267	154	2,647	8,379
Metrica, Sistema	2,237	781	1,600	650	34	5,302
Paper, blank ..... packages	1,045	478	561	223	573	2,880
Pens ..... gross	598	206	71	83	267	1,225
Penholders	9,280	3,146	2,240	3,025	5,930	23,621
Pencils, lead	2,520	816	1,728	624	1,488	7,176
Pencils, slate	3,700	800	5,000	1,200	2,200	12,900
Readers, English, first	8,821	1,951	7,197	1,142	4,146	23,257
Slates	1,219	717	1,240	310	1,028	4,514
Flags, storm [1]	97	36	80	36	.....	249
Flaghalyards [1]	97	36	80	36	.....	249
Spanish readers	549	453	.....	.....	3,635	4,637
Hygienes	2,043	298	300	300	58	2,994
Leyte's English	17	38	.....	100	1,645	1,800
Cuaderno de Lectura	1,671	500	.....	.....	.....	2,171

[1] Includes part of those sent by Superintendent Anderson.

D.

OFFICE UNITED STATES MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS,
Manila, P. I., April 20, 1900.

The COMMANDING GENERAL,

SIR: The military governor directs that in order to enable the officer in charge of public school instruction to form an idea of the work to be done and the means available to do it, a report will be sent from each military district embracing the following information:

1. How many different schools are established or is it desirable to establish this year?
2. How many pupils (about) will be in attendance?
3. What text-books and stationery are needed and in what quantities—that is, in addition to amounts already supplied?

4. What teachers are needed that can not be supplied in the district?
5. Is it desirable to have instruction in Spanish as well as in English; also, what instruction in the native dialects, if any, is desirable?
6. Are there any buildings available as schoolhouses?
7. If native teachers are employed, what is a fair compensation, taking into account salaries for other occupations in the district?
8. What can the people of the district do for themselves? In what way do they need assistance from the military government?
9. Give any suggestions or recommendations that in any way bear on the subject, even if only partially germane to the matter.

* * * * * * *

The officer in charge of the work for the islands has but an imperfect knowledge of the situation and must depend on these reports very largely to guide him in his plans and estimate of expenditures. Formal and exhaustive reports are not expected or desired at this time. The work must be largely tentative and a moderate amount of information fairly accurate, but promptly given will conduce best to the desired ends.

Very respectfully,

HENRY A. GREENE,
Captain, Twentieth Infantry, Aide-de-Camp, Assistant Secretary.

A true copy.

ALBERT TODD,
Captain, Sixth Artillery.

E.

[Extracts from reports rendered in compliance with circular letter from office military governor, see inclosure D.]

DEPARTMENT NORTHERN LUZON.

FIRST DISTRICT.

[Report rendered by Brig. Gen. S. B. M. Young, U. S. A., commanding.]

* * * * * * *

1. Two hundred and three schools are established and running. This includes public, semipublic, and private schools. * * * It is impossible to give an exact division as the majority of the schools change their classification from time to time. It is desirable to establish this year two schools, to serve as models, in each town with a municipal government, and four schools in the larger towns. This would require the establishment of 192 free schools.

2. On May 31 there were 10,714 children attending schools, * * * 44,716 of school age; in the course of the year 25,074 will probably attend school, if good schools are established.

* * * * * * *

3. (Give quantities of books and stationery required; not considered necessary to enumerate here.)

4. There are needed 75 teachers of English, one for each town, and about 25 licensed native teachers, in addition to one practical teacher as superintendent of schools, and an assistant in four provinces—five in all. The native teachers do not understand and can not teach without the aid of Spanish or Ilocano the simplest things; an attempt to abolish Spanish would result in a prejudice against the schools.

6. The majority of the towns have school buildings, public or private. In many instances the teacher lives in the schoolhouse. * * * This system is prejudicial. At least two well-constructed airy school buildings should be built in each town at once, making about 150 buildings.

* * * * * * *

7. Native teachers are not paid sufficiently and the amount received is very uncertain and they are frequently not paid. They should be paid according to their work * * * by grading them to the classification of the town under General Order, No. 40, Office Military Governor, 1900. Native male teachers in towns of the first class should receive 35 pesos per month; second class, 30; third class, 25, and fourth class, 20. Teachers in barrios, rancherias, etc., same as teachers of fourth class. Female teachers to receive 5 pesos less per month in each class.

8. Efficient schools can not be maintained without Government aid in any except the larger towns. All schools should be maintained by the Government, at least for several years. In general this should be done on account of the poverty of the people and their lack of a full appreciation of the benefit of an education. It is deemed important that the Government assume the expense of the education of the people in order that it may have full control of that which is taught and the methods of education, as a political measure.

9. * * *

In some towns considerable interest is taken in the subject of education, in others very little interest is taken. The influences at work in forming public opinion are hard to discover.

In Vigan, which is the best built and probably the richest town in Northwest Luzon, and which is the seat of a bishopric and formerly had a college for men and a seminary for girls, little interest is taken in public education.

In Narvacan the people are greatly interested in the matter. The president of the town stated he could raise, by voluntary contribution, a fund of 19,000 pesos to erect school buildings and equip them if the Americans would agree to administer the funds. He did not consider it advisable to let his own people handle the money.

The case of Narvacan is rare, and it is doubtful if the president could carry out his boast. Most of the towns are too poor to contribute any substantial amount. The country is taxed to death, but all taxes go to the general government in Manila. The tax on land values, which is the principal source of revenue to municipalities in the United States, brings in no income whatever, and until the whole system of taxation is readjusted, most municipalities will continue to be too poor to do much for schools. Some of the officers to whom have been intrusted the details of supervising the work of the schools have been zealous in their efforts, but have been seriously handicapped for lack of funds. It is impossible to purchase a schoolbook of any kind in Northwest Luzon. Owing to the great scarcity of books, which it seems has always been the case, wall charts are generally used by those teachers who have them, and they seem to answer very well.

As there is not a teacher who understands English, instruction for the present must be imparted in either the Spanish language or Ilocano dialect, Tagalo not being used in these provinces.

If the instruction is imparted in Spanish that language will be gradually dropped as the teachers and scholars learn English, but if the instruction is imparted in Ilocano, it being the native dialect and the language of the children in their homes, it will serve to assist in perpetuating that dialect, which is not considered advisable. It is not to be hoped that more than a small percentage of grown natives will ever acquire a knowledge of English, therefore it is deemed advisable to have all books printed in Spanish and English.

No report has yet been received from Benguet, as that province is principally inhabited by Igorrotes and Tinguanes. The school population is not large.

THIRD DISTRICT.

[Report rendered by Brig. Gen. J. F. Bell, United States Volunteers, commanding.]

I. Established, 260; to be established, 234.

II. About 34,130.

III. * * *

IV. Teachers can be had to teach Spanish and native dialects. Teachers of English are needed in all towns.

V. The better class of educated people who speak Spanish would like their children taught that as well as English.

The great mass of the people—the common uneducated class—don't care anything about it. If there are parents who desire their children taught Spanish, as a matter of cultivation, they should, on a principle nearly universal in America, be required to have it done at their own expense. If all are taught English only, they will know as much as will ever be necessary to them. It might be well to teach Spanish in high schools, as is done in America. All the people would like their children taught their own dialect, I presume as a matter of sentiment. It is a practically unnecessary accomplishment, as scarcely any literature exists in these dialects and any communication by writing or printing will be better for the Government if done in English. They will learn the spoken language at home. The sooner this ceases entirely, as has come to pass in Zamboanga, the better. It was accomplished there by teaching Spanish only in the schools. The same thing could be accomplished throughout the islands by teaching English only.

It might not be the best policy to adopt so radical a measure at once, but if the natives were left the privilege of conducting their own free schools, in which to teach what they pleased, as at present, and the Government established and conducted in each town a good free school, costing the natives nothing, affording ample facilities for the accommodation of all and in which teaching was done in English only, the native schools would in time pass out of existence, and English become the dialect of the islands. The native dialects used in schools in this district are Tagalog, Pampanga, Pangasinan, Ilocano, and Zambal.

VI. For permanent schools—no; nearly all schools now established are held in private buildings; what few regular school buildings are in existence are reported as totally inadequate for the needs of the towns and are mostly in bad repair. At present the people are mostly too poor to put school buildings in thorough repair at their own expense.

VII. Twenty or thirty-five pesos per month. It used to be far less, but all prices have risen and good teachers could not be got for less.

VIII. If native language only is taught in schools, as at present, the people need little or no help; if, however, English and Spanish is to be taught, the unanimous recommendation of commanders of subdistricts is that the Government, for this year at least, furnish and pay the teachers, furnish all supplies, such as books and stationery, until a system of taxation is created which will take this expense off the Government. Buildings should be erected by the Government. Grown people are very desirous of learning English in nearly all the towns and are able and willing to pay the teachers furnished by the Government. Bye and bye competent soldier teachers can doubtless be found, who for small extra pay, could do very good primary work and teach English to grown people.

IX. The people are eager to learn English and regard Spanish as a help to that end. The schools must receive outside help to be of any use. At present they simply make a showing and serve to keep children out of mischief, only teaching them a few calisthenics and to chant a few prayers in native dialects. Many of the teachers know nothing but their native dialect. A superintendent of schools is needed in every town. At the present time most of the people are too poor to buy books or school supplies, such as paper, pens, pencils, slates, etc., or to pay teachers, and it is recommended that the Government furnish all necessary books and supplies this year free.

The study of the English language should be begun in all towns without delay. The government should provide teachers and pay their salaries this year at least. Books, slates, and pencils should be supplied in liberal quantities to each town as soon as possible at the expense of the government, as the people will be unable to help themselves until after next harvest of crops.

FIFTH DISTRICT.

Brig. Gen. F. D. Grant, U. S. V., commanding, reports by various officers as follows:

Russell C. Langdon, first lieutenant, Third United States Infantry, Bulacan, P. I.:

First. One public school for boys and one public school for girls are in operation now. Besides these there are small private schools, consisting of a few pupils each, all over the pueblo. The number of these is not definitely known, but I should say it is approximately thirty. It would seem desirable to establish one school for boys and also one for girls (both of them free public schools) in each of the fifteen barrios of the pueblo. But at present the financial condition of the municipality will not admit of more than two teachers employed by the town. One of these has the boys' school and the other (a woman) has charge of the girls' school.

Second. Should school be established in each barrio, probably about sixteen hundred pupils of both sexes would attend them. At the present time, owing to the scattered location of the several barrios, comparatively few children attend them. (The two public schools are maintained by the town).

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Fourth. Teachers of English can not be supplied in this locality, but probably plenty of teachers that do not have a knowledge of English could be supplied from the town itself. As shown in my answer to question No. 1, there are quite a number of people already doing work here in the line of private teaching.

Fifth. I do not deem it desirable to have instruction in Spanish nor in the native dialect of the locality (Tagalog). While the teaching of English will be slow work at first, and will meet with many obstacles (notably the lack of sufficient teachers and text-books), it will be the necessary first step in the solution of the great problem, and will nevertheless have a positive effect upon the people. For the other pupils who have already mastered Spanish sufficiently for the purpose, the use of mathematical books written in Spanish might be continued to avoid loss of time.

Sixth. No buildings are at present available that are really suitable. But if money is allowed for it, private dwellings sufficient for the purpose might be rented. During the Spanish régime there was a large stone building erected for a public school, but it was destroyed during the hostilities between the Filipinos and Spaniards. At present the two public schools are held in little churches ("visitas"). The small private schools are held in private native dwelling houses.

Seventh. Twenty dollars Mexican is the salary now being paid by the town to the teacher of the boys' public school, and $15 Mexican to the teacher of the girls' public school. I understand that probably $40 Mexican or more would have to be paid for teachers of English procured from Manila.

Eighth. The people do all they can for themselves by the schools maintained at present. Assistance from the military government would be most welcome in the matter of increasing the number of schools, providing more suitable buildings and employing teachers of English. The municipality is at present very poor as regards its own treasury, owing to the fact that practically only people who are either poor or in very moderate circumstances are now here. I am unable to account for the large number of private schools. These schools seem to be generally the informal gathering of a few pupils in each case for instruction during a portion of the day, under some one of sufficient education, who earns some little extra money in this way.

Ninth. It would seem to me that the problem of the amalgamation of the natives of the islands as American citizens can be best solved by promptly and properly taking hold of the work of educating the young; and it also seems to me that the problem of education can be solved by making English the only language taught in the schools. After close observation of the children of this town and elsewhere around here, I am of the opinion that the Tagalog children between the ages of six and sixteen are very bright and apt at acquiring languages, even though their intellectual facilities may become comparatively inferior as they become adults.

Ruter W. Springer, chaplain, United States Army, Angeles, P. I.

First. Schools running; Angeles, 1 running, one more will probably be started; Mabalacat, 1; Magalang, 2; Mexico, 1; St. Ana, 1; Bacolor, 1; St. Rita, 1; Guagua, 1 (boys') running, also 1 for girls soon to be reopened; Sexmoan, 3, one of these being a kind of high school; Lubao, 2. Guagua is also planning to open a kind of high school soon. These "high schools" are more properly "business schools," the English language being a prominent feature; they are, I understand, to be open to all.

Second. Number of pupils probably present, 1,000. Additional number of pupils that may be in attendance, 530.

In many cities the girls' schools are at present closed. Many are preparing soon to reopen. The estimated prospective attendance is very conservative, considering the interest in a better (and English) education, shown almost everywhere.

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Fourth. There seems to be an abundance of natives who desire to teach. If English teachers are to be had they would be very acceptable. I fear that none of these places could at present pay living wages, the most of them could pay part.

Fifth. The language of instruction: I have canvassed this question quite thoroughly and now have but one opinion.

(*a*) It would be impossible to get out some forty different sets of text-books in as many different Filipino languages. The native dialects must therefore be abandoned as a basis of instruction.

(*b*) Only a small portion of the native population understand much Spanish, and there seems to be no good reason why that language should be made use of as the basis of instruction, and so "boosted" into a prominence which, after centuries it has been unable to attain to of itself, and when our own language is better, is the one desired by the natives, and opens up to them at once the best text-books (and the cheapest) in the world. But the transition must not be made too suddenly. Spanish will probably have to be used at first to some extent to keep the schools running, and as an intermediary.

(*c*) I find a great trend toward the English language all through Pampanga province. At Mabalacat the quite ancient schoolmaster is plodding away with a Spanish-English grammar, and surprised me with his progress. Guagua holds ten English grammars as a neucleus of education. Sexmoan has and Guagua will soon have a "business school" where whoever will (as I understand) may study English, etc. Many of the natives can already talk very good English, and are spending every leisure moment in its study. The stream has strongly set in this direction—the current is plainly seen by all—and very soon it will be a torrent. At present Spanish is a necessary intermediary to the study of English, but I have joined with a most intelligent and highly educated native to write a Pampanga-English and English-

Pampanga grammar, which we are pushing as fast as possible, and hope soon to have it available for use. It is being especially adapted for public school use, and I doubt not will meet with the approval of the superintendent of public school instruction.

At present the instruction in the pueblos is in Spanish; in the barrios it is in Pampanga. The English will have to permeate gradually through the pueblos to the barrio schools.

I would recommend for the cities under my supervision (at least) American textbooks altogether, within the year, and as soon as possible. The changes can be made as fast as the books can be supplied, and I will give the matter my personal attention. It would be very satisfactory and pleasing to the natives.

Sixth. School buildings: Every pueblo has available buildings or rooms. Angeles owns a school building and a teacher's house where my school is held.

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Ninth. Suggestions: The schools heretofore have all been parochial schools, in which morals (a branch of religion) was taught. In changing to our American free-school system the greatest care should, I sincerely feel, be exercised that while no peculiar religious teaching is given the children all be taught as heretofore to reverence God, to obey their parents and teachers, to lead pure and moral lives, etc. I mean that this should be taught out of a book. Until such a book be provided the children should by all means be kept at their catechisms and their old teachers be retained.

In the report the pueblo or city schools only have been taken into account. But many of the pueblos have barrio or suburban schools in a flourishing condition, notably Guagua and Lubao. In these, reading and writing, possibly arithmetic, and catechism are taught in the native language only. I believe that means can be found for bringing all of these children into the city schools. If this should become a migration we would be blessed with an epidemic of school children entirely beyond the possibility of the people themselves handling.

SECOND DISTRICT, DEPARTMENT OF SOUTHERN LUZON.

[Reports of Col. William E. Birkhimer, Twenty-eighth Infantry, United States Volunteers, commanding at Calamba, P. I., and other officers.]

First. There are now established in this district 22 schools in the various towns and barrios occupied by our troops, and it is desired to inaugurate at present 232.

Second. It is estimated that at first 5,125 pupils will attend. This matter it is expected will be largely increased.

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Fourth. About 30 native teachers must be supplied, i. e., they must be brought in the place where needed—the community can not furnish them. At the schools in the larger towns 75 teachers of the English language would be required. It would be risky to send the English instructors (if Americans) now into the barrios where our arms could not protect them. Allowing no more than one English teacher to a school, that would leave 175 schools under native instructors alone. As the rebellion is suppressed or native teachers acquire a better knowledge of the English language, instruction therein will gradually become universal.

Fifth. It is not desirable to have instruction in Spanish. We do not want to instruct in any language except English if we can avoid it. That is the new language of this country—it is the language we want by every means to push to the front. In Porto Rico all pleadings in the court are now in English, and all arguments of Porto Rican cases before the United States Supreme Court. It is true that Spanish will for a long time be an important language here, but there is sufficient knowledge of it extant and common property, as it were, to serve all necessary purposes. It is different from the dialects. All other things being equal it were well to ignore these in the schools. But circumstances are such that we have instruction in dialects at first, in the great majority of cases, or have no schools. This is especially the case in barrios far from protection of our troops, where English teachers can not now go. Again, all these dialects are American to the extent that the United States flag covers the district where they are spoken; the people who speak them are, as against the outside world, under the protection of that flag. They are not foreign in the sense that the Spanish language is foreign, and hence in instructing the children in dialects there is nothing being taught them that to their receptive minds derogates from the dignity, superiority, and ultimate binding force of the English language.

Sixth. In nearly every place schoolhouses either now exist or can easily be procured. In some places people would gladly construct them.

Seventh. The compensation should be, in cities, 30 pesos per month for each male teacher, 20 for female; smaller towns, 25 and 15, respectively. These are fair averages.

Eighth. The people should be compelled to do all they can. We can easily spoil them by paternalism. The larger places, all except the poorer, should pay their own teachers and furnish also schoolhouses, desks, benches, etc. Let the Government furnish at first books and stationery.

Ninth. Good native superintendents would be useful as inspectors. If some liberal-minded priests on the Cardinal Gibbons order can be employed I think they could do us an immensity of good; men who think that loyalty to government is compatible with loyalty to church. A good primer could be gotten by translating the American primer into dialects. Do not take soldiers for schoolteachers. We need every soldier in this district not necessarily employed in other military duties to handle the musket against the armed enemy infesting the bushes, and which armed enemy we must subdue and eradicate before any school system can be a success, because civil government, whose handmaid the system is, can not, except in name, otherwise be established. Let this school system, as quickly as it can wisely be done, pass under control of civil as distinguished from military functionaries.

THIRD DISTRICT, DEPARTMENT OF SOUTHERN LUZON.

[Reports by Brig. Gen. J. M. Bell, United States Volunteers, military governor, Third District, Department Southern Luzon, Nueva Caceres, P. I., and Lieut. W. E. MacKinlay.]

I concur in the report of Lieutenant MacKinlay, and recommend that, in addition to the present industrial taxes provided for, a land tax to be established so that the rich landowners who now under the present system pay practically nothing, shall be made to bear their share of the burden of educating the children. It is safe to estimate that as soon as English schools are established throughout the provinces, the total cost of schools, salaries of teachers, incidental expenses, construction of schoolhouses, etc., will not be less than 100,000 pesos annually. The schoolhouses, where there are any, are small, poorly constructed, and usually damp and unhealthy. As a temporary makeshift, and until the public finances of the provinces will warrant the building of permanent structures on modern sanitary plans, I recommend that nipa shelters be provided. These can be cheaply constructed on public grounds by the use of native labor. Schools were ordered to be opened on July 2, and the number in operation will be reported as soon as possible.

Lieut. William W. E. MacKinlay, Forty-fifth Infantry, U. S. V., Nueva Caceres, P. I.:

On June 20 I sent a copy of the annexed circular to each of the local presidents of the 22 pueblos which have been reorganized under your direction, and to it I have received several gratifying responses. I have no doubt that by the 15th of the month the schools will be in operation in each of these towns.

As under the present system each town has 2 schools, 1 for boys and another for girls, there will be in operation 44 schools, and possibly a few more. Under the Spanish and Philippine régimes there were four classes of teachers: First termino, second termino, ascenso, and entrada. At present your order recognizes but two classes, ascenso and entrada, the latter being the lowest class, and embracing all but 3 of the schools in the provinces. Should all schools be opened there would be 90 to 95, with an aggregate attendance of about 9,500 pupils. As the population of the province is about 180,000, and one-fifth of these may be counted as of school age, there are about 36,000 of that age here.

It is recommended that a uniform system of text-books be established, as the present ones are old, out of date, and written from a Spanish view of education. About 5,000 text-books of each kind needed would suffice for the immediate present.

All native teachers can be supplied from local talent, but English teachers who understand a little Spanish are urgently needed and in demand, both men and women. It is possible that soldiers can be found competent to teach English in the boys' schools, but at least eight to ten women teachers are required. The towns in the province were formerly divided for some administrative purposes into 8 districts, 6 of which were in South Camarines and 2 in North. They were divided so as to include towns easy of access, and at present the English teachers could devote the time to giving each school a start in English in turn, at the same time acting as inspectors.

For the present Spanish will have to be the medium of teaching, but later English can replace it. The native dialect of this province, Bicol, is much cruder than Tagalo, and can only serve as a supplementary tongue in education. A primer and elementary grammar in this language, and English, would be of great use and quite easily compiled.

Some towns have school buildings of their own, while others are rented. Owing to the many changes caused by war in this province, it is impossible to give exact statistics at present upon this point. It may be said, however, that all are utterly

different from the American idea of a schoolhouse, and are generally occupied without regard to light, convenience, or sanitation. The great personal cleanliness of the people alone renders them habitable.

As to native teachers, no others are available here. They are as well instructed as can be expected from the system they learn under, and are, as a rule, intelligent and anxious to advance. The pay in this province has been fixed at 20 pesos per month for "entrada" teachers and 25 pesos for "ascenso." This is a slight advance over the salaries paid before for such services, and takes into consideration the heavy advance of prices in living. Annexed is an estimate of salaries required, should all of the schools in the province be reopened. About half of this amount will be required for those now authorized.

The people can do little for themselves, and nearly all funds will be needed from provincial or superior resources. A land tax is needed. As this system is not at present used, all rich landowners and cattle raisers pay nothing to the support of the government, while upon the poor and the moderately rich and the storekeepers falls the bulk of the taxation. If a land tax to support the schools was levied it would not only bring in a large revenue, but would educate the children and bring the mass of the people to realize that under American rule all men are equal before the law.

Adult schools somewhat on the plan of university extension, to teach English under government supervision, but as pay schools, would no doubt be largely attended, and would give the mass of the people some faint idea of America, such as now they are unable to grasp.

As to Albay, Sorsogon, and Catanduanes, the conditions there have been such as to preclude progress in establishing schools. In these three localities there were 88 schools, of which 79 were entrada. As the total population is about 290,000, the school facilities there were much behind the Camarines. The island of Burias also had 4 schools, all entrada. Its population is about 1,500.

Estimate for salaries and contingent expenses of the public schools of Ambos Camarines for the school year from July 1, 1900, to July 1, 1901 (9 months' schooling):

Northern Camarines:	
1 ascenso, at $25 per month	$25.00
17 entrada, at $20 per month	340.00
Southern Camarines:	
2 ascenso, at $25 per month	50.00
71 entrada, at $20 per month	1,420.00
Per month	1,835.00
Salaries per school year of nine months	16,515.00
Contingent expenses per annum	4,500.00
Total expense	21,015.00

This does not include salaries of teachers of English, house rent for teachers (now supplied by municipality), or for any additional number of teachers. The very small salaries and expenses of educating, heretofore being about one-sixth of the amount paid in America for the same purposes, show in the great and widely spread ignorance of the people.

Another evil heretofore existing which will now be remedied is that the children of the "visitas" or remote barrios have never before been admitted to the privileges of the schools.

SECOND DISTRICT.

[Report by Col. E. J. McClernand, commanding Forty-fourth Infantry, and Chaplain J. H. Sutherland, Cebu, Cebu.]

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In the early stages of the assistance to be given by the general government of the islands, it is thought a few prominent towns only should be considered, and the benefits extended as experience is gained, where close supervision can be exercised. The following towns are so selected, viz: Bogo, Danao, Cebu, Naga, Carcar, Argao, Dumanjug, and Balamban on the island of Cebu, and Tagbilaran, Bohol. There are in attendance in the schools of these places about 3,000 children, thought to be about one-fifth of the total number of a suitable age to attend in the said towns. In all except Cebu there are 2 schools, 1 for each sex, the girls slightly predominating in numbers. In Cebu there are 7, besides a Catholic seminary for girls, and the college for young men. It is recommended 2 more public schools be established in Cebu. One English teacher should be sent here for each town except Cebu, where 5 can be

used to advantage, and Argao, where there should be 2. The usual salaries range for male teachers from 10 to 20 pesos per month, a few getting 40, and some only 5. Female teachers receive from 2½ to 20 pesos per month. It is recommended there be three classes of salaries established—25, 30, and 40 pesos per month, with two teachers at Cebu, at 75 pesos, and one at Argao, at 50 pesos; the salaries for the English teachers to be sent here to be fixed in Manila.

In Danao, Naga, Carcar, Dumanjug, and Tagbilaran two additional native teachers are needed in each; in Cebu, 9; and Argao, 4.

Because of the nonknowledge of English, limited instruction in Spanish will be necessary for the present. This instruction should decrease as rapidly as circumstances will permit.

Each town owns or rents school buildings, which are generally inferior and overcrowded.

It is estimated that, exclusive of Cebu, the following sums will be required from the treasury of the island:

	Mexican.
For native teachers, per month	$500.00
For rent of school buildings, per month	250.00
Total, per month	750.00

Attention is invited to the letter of Chaplain Sutherland, herewith. The Chaplain has given much attention to the schools here, and it is believed the 5,000 pesos he recommends to be expended on the schools in this city during the next year, in addition to what the city government contributes, can be used to great advantage. I do not agree with him about establishing 8 new schools in the city. The importance of greater thoroughness is the great lesson to be dwelt upon for the present, and in so large an increase as he recommends it is feared this subject would be lost sight of.

Thus, for the two islands, 14,000 pesos are requested for the year commencing July 1 next. This city has furnished in revenue from customs duties since March, 1899, 800,792 pesos, and in this month alone, to date, 68,946 pesos. No part of this large sum has been expended here except for the benefit of the army. If it be intended to give help for the schools, it should come promptly. Generosity in this direction will have an excellent political effect, and materially aid in establishing towns under American orders and laws.

The salaries of the English teachers (12) are not included in the 14,000 pesos mentioned above. There is great eagerness on the part of the natives to learn English, and it is hoped this enthusiasm will not be permitted to die out because of the want of financial help. The country is poor and gives all it is able to contribute.

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Chaplain J. H. Sutherland, U. S. A., Cebu, Cebu:

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1. Following the questions in the order given, and find that there are at present in the city of Cebu 7 schools.

2. There will probably be 2,000 scholars.

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4. It will probably be necessary to bring from elsewhere three or four teachers; the remainder can be secured here.

5. The text-book for learning English which has already been ordered from the department of public instruction, Manila, is written in Spanish, and is therefore a Spanish grammar as well as English, and will serve all the instruction necessary in Spanish.

There is great need of a small, well-prepared, and well-printed book corresponding to our first reader, for the study of Visayan only. What books the children do use here are very poorly suited to the purpose.

6. I am informed by the presidente that he will be able to rent suitable rooms for the new schools when needed.

7. Native teachers in Cebu receive the following wages: Male teachers, first class, 40 pesos per month; second class, 30 pesos. The female teachers are divided into three classes also, at the rates of 20, 15, and 10 pesos.

I would recommend that the salaries be advanced to 50, 40, and 30 pesos, according to ability of the teacher and character of the school.

The salaries heretofore paid, I am told, are proportionate to other paid labor, and are probably enough for all that is accomplished; but nothing is accomplished.

The first thing necessary to wake these schools up is to pay the teacher a salary that emphasizes the importance of his position.

8. The city is supporting its present number of schools, but would have to ask for assistance for payment of the new teachers, and especially in event of increase of salaries.

To carry out any satisfactory plan, I think 5,000 pesos should be given the city.

The public schools of Cebu ought to be made a model for the whole island, and for other islands adjoining, whose people are constantly coming and going.

With free text-books and 5,000 pesos I believe wonders could be worked in this city.

There are nearly 5,000 children of school age in this city, and there are less than 500 children in school. I presume it is fair to infer that the same is true of the island in general.

THIRD DISTRICT.

[Report rendered by Brig. Gen. J. F. Smith, U. S. V., commanding, Bacolod, Negros.]

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1. That the superintendent of public instruction reports that schools have been established in 59 pueblos of the island.

2. It is expected that not less than 5,000 pupils will be in attendance during the coming year.

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4. At least six teachers of English are urgently needed here.

5. In my opinion, both English and Spanish should be taught in the schools. More time being given to the English instruction in the native dialects is a waste of time to the more advanced pupils, and even then it is of doubtful expediency. There is such a number of dialects that profound knowledge of one is of but little value even for the purpose of intercommunication.

6. The various pueblos have provided schoolhouses of one kind or another, which, if not eminently adapted for the purpose, will meet present requirements.

7. If native or Spanish teachers are employed, I am of the opinion that the best talent procurable of that kind should be secured and that good salaries should be paid. I think the salaries paid in the United States, if paid here in Mexican, would obtain teachers of the requisite mental caliber and predispositions. In Negros the following scale of wages for teachers has been provisionally adopted:

	Mexican.
Teachers of English and professors of the first class	$60.00
Teachers of Spanish and professors of the first class	60.00
Professors of the second class	45.00
Professors of the third class	30.00
Assistant teachers	15.00

Assistant teachers capable of instructing also in English are entitled to receive $65 a month.

8. The provisional civil government of the district has appropriated the sum of $10,000 for the purchase of materials and books necessary for the initiation of a system of public education. As this sum will not be available until the collection of the "cedulas personales," or poll tax, it would not be considered insulting if Negros were allowed to purchase its school supplies on a credit, say, of one year.

9. Education in the islands, to my idea, ought to be free so far as cost is involved and compulsory so far as attendance is concerned. That is to say, education of the children should cost the parent nothing, but his children should be compelled to attend either the public or some approved private school. Education, to be of any value in securing the advancement of the Filipino race, must be brought within the reach of the laboring classes and the poor. The wage-earning Filipino and the Filipino who lives from day to day on nature's bounty can not afford to pay anything for instruction. His capacity is limited to procuring food and a little scant clothing for his children. An education which costs him something is a luxury beyond his reach. In fact, it would almost ruin a man in comfortable circumstances to educate the average Filipino family.

In my opinion, schools corresponding to our primary and grammar schools should be established in every pueblo. Teachers for such establishments should be selected only from those shown by examinations to be qualified, and reexamination of all instructors should be required every year. There should be a visiting committee in every town, appointed by the superintendent of instruction on the recommendation of the local officials, and charged with the duty of immediate supervision of the pueblo schools and the obligation of reporting to the superintendent monthly their status and the advancement of the pupils. The entire system should be under the control of a general superintendent, aided by insular or provincial assistants. Rad-

ical changes in methods of instruction should not be suddenly made, first, because there is not sufficient personnel available to successfully make them, and, second, because the people to be benefited are not prepared to cast aside in a moment the customs and modes sanctioned by fifty years of use. In other words, I think a perfected system of modern education can not be established at a stroke, but must be gradually accomplished.

Of course many reforms can be made now, but neither an entirely new curriculum nor an entirely new system can be substituted "cuanto antes."

In Negros, in many of the towns, soldiers, on the request of the superintendent of public instruction, have been detailed as instructors in English. Some of them succeed fairly well, but to make substantial advancement teachers of experience are required. For the present, however, the soldier instructor is able to satisfy some of the craving for knowledge, and is a potent factor in bringing the lower classes, by means of the children, into more cordial relations with Americans.

In addition to the requisition of the secretary of public instruction, I send his report of schools established and teachers examined, together with such "aotas or recuerdos" of the advisory council as affect the subject of education, etc.

FOURTH DISTRICT.

[Report by Col. E. Rice, Twenty-sixth Infantry, U. S. V., commanding, Jaro.]

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1. There are now established in the island of Panay 210 schools, and these are located as follows: * * *

2. There are 10,803 pupils in attendance, but the number of children of school age in these towns is over 24,361, so that undoubtedly the attendance will largely increase when the people become impressed with the fact that education is not only necessary, but even compulsory.

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4. Apparently there are sufficient teachers of all subjects save that of English; that is, sufficient for the rudimentary education, which up to this time has been here deemed all-sufficient. A higher grade of teachers, however, should be required later on. Only those who have been educated or possess diplomas should be employed as teachers.

5. The pupils in the schools are eager to learn English, and their general education would probably be retarded if Spanish were dropped entirely. It is believed that Spanish and English should be taught, and none of the native dialects. The children will learn the latter undoubtedly in their home life and intercourse, but inasmuch as they have no literature little or nothing will be lost if they in the course of time entirely disappear.

6. As a general rule, buildings are available for provisional schools. Convents have generally been used heretofore, but it is not believed that a continuance of this custom should be encouraged.

7. Teachers are now paid on an average 14 pesos per month, and a fair compensation is about 30 pesos.

8. The people generally can support schools, but, save among a very limited few, have very little idea in what education consists and no idea as to the adoption of methods to obtain it. After their long experience with ways that are dark and devious, well-built and well-equipped schools will be a benison to them. Appropriation for schools is recommended in order to place them in certain places where conditions prevailing will not admit of schools being established by local authorities.

By objective lessons the pupils will easily be taught, and what they learn their parents will learn through them. Pictures of all kinds and illustrated books will not only educate them through the eyes, but will bring a realizing sense of the potentialities of the United States.

Model school buildings, thoroughly equipped with books, pictures, maps, globes, etc., which have so long been denied to the Filipinos, will have an influence not securable by force of arms.

It is not believed that the erection of nipa houses for schools should be encouraged, but that, on the contrary, the school buildings should be models both in interior and exterior, the stamp of Americanism on each town.

DEPARTMENT OF MINDANAO AND JOLO, BRIG. GEN. W. A. KOBBÉ, COMMANDING.

[Report by department commander.]

In reply to communications of April 20 and June 14, directing reports on schools from each military district to be forwarded, I have the honor to inclose herewith those from this department.

I regret that the reports from the first district are incomplete. Those which are missing will be forwarded as soon as received.

Together with the reports, there is inclosed a synopsis of them for greater convenience of reference, as also some notes on the Spanish system of schools in Mindanao and Jolo, prepared by Mr. Isaac Russell, clerk in this office.

In considering the reports it will be convenient to eliminate the Sulu Archipelago, for there the schools will be confined for the present to those at Jolo; while at Siassi and Bongao "several blackboards and an exorbitant amount of chalk," to quote the report of Capt. S. A. Cloman, are about everything that at present are necessary. I may add that blackboards and plenty of chalk, including colored crayons, should be furnished everywhere, and that in fact the whole system of education should begin for this department with something like kindergarten methods, notwithstanding the demand for text-books on advanced subjects.

No Spanish or native dialects should be taught or used, excepting as media of communication. The children are eager to learn English—learn it rapidly—and I believe that nearly everywhere good teachers (of English) may be found among the enlisted men. These should be paid extra-duty pay for their work.

Religious instruction should be given by the parish priest daily, or less often, if for no other reason than that parents will otherwise object to the attendance of their children.

NOTES ON SCHOOLS IN MINDANAO AND JOLO.

The Spanish system (from Spanish authority).—During the period from 1862, when the first attempt at organizing a school system was begun, to 1895, when the revolution in Luzon caused the withdrawal of most of the Spanish troops from Mindanao, 179 schoolhouses were built in Mindanao. None were erected in the Sulu Archipelago. The mission work in Mindanao was under charge of the "Society of Jesus" entirely, and the priests of that order were in charge of school affairs. The schools were distributed as follows:

	Boys.	Girls.
Cagayan de Misamis (old province)	35	37
Province of Cottobato	3	3
Province of Davao	6	5
District of Dapitan	6	6
Surigao province	29	29
Zamboanga province	7	7
Isabela de Basilan	1	1
Total	87	88
Grand total	.....	175

All were "schools of entrance" (de entrada) for children six years old or more not having had any previous instruction. One teacher was allowed for 80 students and an assistant for each 70 additional. The teachers were graduates of the "Superior Normal School of Manila," and received 30 pesos per month, with permission to charge 3 pesos per month extra from children who could pay. Poor children came free. Attendance was compulsory. The parish priest was inspector of schools for the village where he resided, and he gave the examinations, quizzes in religion, and awarded rewards and demerits at the end of each term. The teachers reported to him. Each village was entitled to 2 schools—1 for boys and 1 for girls. For each 5,000 one school was added for each sex.

Books.—The Catececismo of Astete was used, copy cards as guides to correct writing, and charts for spelling, the Divino Pastor for reading and other subjects. There was prepared a large book embracing them all, called "Manual de la Infancia."

Advanced schools.—In villages of 10,000 or more inhabitants a school of "ascenso" or a "higher" school was established for graduates of the primary schools. There were established of these: In Zamboanga, 1; in Cagayan de Misamis, 2; in Surigao, 1.

Students who successfully passed this school were sent to Manila and given a three-year normal course at the superior normal school there. Graduating, they were given teachers' positions in the provinces they came from.

This system in its practical working might be compared to American systems of one hundred years ago, the teacher doing too much and the pupil too little. In spelling he calls out the word and they repeat after him. The blackboard is very small, and the teacher is the only one that uses it. In reading the teacher reads a

line and the children repeat it in chorus. Under the eye of the priest, the religious portion was too much developed, and teachers now employed still make religion and prayer the center of the course, barely touching other subjects.

Besides the changing of the course in the substitution of American primers for Spanish, etc., blackboard space should be provided for the children, and desks so arranged that a teacher may call upon a pupil for individual recitation. At present they all sit on long benches and recite in chorus, the section being heard standing and making such a din the others can do little more than to listen to them.

Reports from Dapitan have mentioned the visiting of villages where the schools were running under the native local government. If desired, the names of all villages where schools were established can be furnished.

In Dapitan district there are 6 villages with schools.

In Cagayan de Misamis there are 37 villages.

In Surigao there are 30 villages.

As no village had more than 1 school for each sex, they must have all been less than 5,000 in population, and such villages would not have over 100 children to each school, both sexes.

FIRST DISTRICT, COL. E. A. GODWIN, FORTIETH INFANTRY, COMMANDING.

Memoranda by adjutant-general Department of Mindanao and Jolo, and report by Major McNamee:

First. The school question is not yet in hand on the north coast. Spanish records show that there are 65 schoolhouses in the various villages of this district, the property of the government. The people are peaceably inclined and anxious to learn. In some villages American scouting parties have found schools in session taught by natives.

Second. The number of pupils can not be correctly estimated at present, but it will be very large. At least 2,000 will be ready for immediate instruction.

* * * * * * *

Fourth. For the present, teachers can be supplied from provinces.

Fifth. Not known definitely.

Sixth. Schoolhouses are available.

Seventh. Native teachers would accept 10 pesos per month.

Eighth. Books and stationery would have to be furnished from other than local funds.

Ninth. This subject is capable of much greater development in this district. For the present needs a supply of pencils, stationery, arithmetics, "Divino Pastors," and elementary English readers might be sent to each of the five garrisoned towns sufficient for 400 pupils in each town.

Maj. M. M. McNamee, Fortieth Infantry, United States Volunteers, Misamis, Mindanao, P. I.:

There are 2 schools conducted here at present—1 for boys and 1 for girls. There are about 200 girl pupils and 150 boys; that is, there are that number of children that can be instructed. The principal men of the town state that they would prefer to have English taught. At present the Visayan only and a little Spanish is attempted. There are very few text-books even in these languages, and instruction is mostly oral. The teachers—1 man, salary 8 pesos per month, and 1 woman, salary 6 pesos per month—teaching in their own houses, no school buildings being available.

The people of the pueblo seem desirous of having good schools and would gladly accept aid from the Government in that direction. As to buildings for school purposes, the town could furnish logs for foundations and nipa roofing and erect the same. The aid that therefore is most needed is lumber for the floors and siding, doors and windows, nails, etc. It is suggested that if sufficient of this material were furnished for 2 school buildings of moderate size, together with inside furniture, such as blackboards, benches, desks, etc., and as many text-books for teaching English as can be supplied, also 2 English teachers, schools on this basis could be established here.

SECOND DISTRICT, LIEUT. COL. LLOYD M. BRETT, THIRTY-FIRST INFANTRY, COMMANDING.

Memoranda by adjutant-general Department of Mindanao and Jolo, and reports by various officers:

First. There are now 24 separate schools in the district and before the end of the year it is desirable to establish 11 more.

Second. There are now in attendance 1,956 children of both sexes. This number could be increased to 3,300 within a year.

* * * * * * *

Fourth. Eight teachers of English are needed and 1 who can speak Moro and English.

Fifth. No instruction is desirable in any of the native dialects. In Zamboanga province Spanish is desirable for classes studying the more advanced courses. In other places English alone should be taught.

Sixth. Twenty-eight buildings are available; 7 will have to be built, but material is at hand at little cost.

Seventh. For teachers, 30 pesos per month; for assistants, 12 pesos.

Eighth. The people are not in a condition to furnish revenue for schools. For several years they have been in a starving condition, and governmental aid is necessary at least for a year. In some locations the pay of the teachers might be raised, but books and stationery must be furnished free.

Lieut. Col. L. M. Brett, Thirty-first Infantry, United States Volunteers, Zamboanga, P. I.:

First. There are now established 16 schools in all—8 for boys and 8 for girls; in addition, 4 Filipino and 1 Moro school is needed, making a total of 21 schools for the province of Zamboanga.

Second. In attendance now, 1,260; matriculated or entered on rolls, 1,786; estimated with 5 additional schools, 2,466.

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Fourth. Only the teachers in English and the teacher or teachers for the Moro school. In English the teachers are necessary and they can not be procured here. In the Moro school contemplated a teacher is necessary who understands English and Moro. A man suitable for this school can probably be secured at Sandakan, North Borneo. Such a teacher can not be found here.

Fifth. Spanish and English only. No instruction in native dialects desirable excepting in one school, where the Moro language will have to be used as a media to English.

Sixth. Yes, with the following exceptions: Zamboanga, no building for girls' school, which is now being held at the convent; San Jose, Barrio Santa Maria, boys' school being held in the church; girls' school is rented at the rate of $5 Mexican per month. In the event of the Moro school being started, a suitable building would have to be erected.

Seventh. In the principal towns, $30 Mexican per month; in the barrios, $12 per month.

Eighth. At present people of the provinces are too poor to do anything for themselves in the way of schools. They will need help from the public civil funds until January 1, 1901, at any rate.

Ninth. A few suitable teachers of English would be a decided advantage, as the people and children show a great desire to learn English and have already picked up a number of words, such as salutations, etc. The people in the province of Zamboanga, comprising, as it does, nine or ten towns, besides numerous barrios, are different from the Filipinos in the other islands and even from those in parts of this island. They have had long and friendly relations with the Spaniards, speaking the Spanish language, and have to a certain extent their manners and customs, and I think would shortly accustom themselves to our customs and language if proper facilities were given them. In the matter of the Moros, there are a number of thousands in their own town adjacent to this post. They have had no schooling whatever, and to commence in any language they would have to start from the very beginning. This start could be made in English as well as in any other language and one or two suitable teachers understanding their language as well as English could in a short time do much toward giving them a knowledge of and in English. At present they know only their own language and a little Spanish, but they, as well as the Zamboangians, evince a great quickness for learning English. The Moro school is entirely experimental, but it is an experiment that may give us allies in the future who will do much for us in maintaining the peace and quiet in this part of the island that now exists.

Lieut. J. P. Spurr, Thirty-first Infantry, United States Volunteers, Cottabata, Mindanao, P. I.:

There are at present established at this post two schools, one for boys and the other for girls; both sufficiently large to supply all needs. The attendance at present is, boys, 24; girls, 26. The text-books now in use are the Baldwin readers, first year, and Lyte's Elementary English. A very simple geography could be used to advantage, but a better knowledge of English must first be obtained before a deeper study can be taught. No stationery has ever been received here (this post), and all supplies of this kind have been purchased from the public funds of the city.

The necessary teachers are supplied from the enlisted men of the post. English is the only language in which it is desirable to have instruction. All the pupils speak Spanish. At present two buildings are being used for school purposes, and there are many available if the necessity arises. No native teachers are employed. The inhabitants of this district consist of Moros, Tirurays, Filipinos, and Chinese. The Moros are Mohammedans and their children do not attend school. The datto of each tribe attends to the welfare of his people. They raise rice and catch fish, their principal food. The Chinese conduct all business and own all stores. The few Filipinos are at present employed by the Government. The Tirurays are a tribe something like the Moros, but are Christians. They were converted years ago by the Jesuit priests. They are about as low in the scale of intellect as it is possible for a human being to be. Before the arrival of the American forces the Jesuit priests looked after the welfare of this tribe. They have been starving for years, and at present are incapacitated for work on account of weakness from long fasting. They have not even sufficient intelligence to plant and raise rice in sufficient quantities to supply their needs. The commanding officer of this post is at present doing all within his power to feed them, but the Government must send rice in large quantities to be distributed gratis if they are kept alive.

Capt. Lucius C. Bennett, Thirty-first Infantry, United States Volunteers, Parang Parang, Mindanao, P. I.:

There has been established at this post one school, there being in attendance 15 pupils.

From observation I do not think that it is desirable to have instruction in Spanish, as, in my opinion, the result will be obtained in each two objects accomplished by having all instruction in English. The instructor here is an enlisted man detailed for the purpose, he being conversant with Spanish, but instruction is as much as possible in English. One teacher only is needed, but at this time know of no person in this vicinity capable of filling position. In case of employment of a native teacher, believe that from 15 to 20 pesos per month would be a fair and liberal compensation. At present the church is being used as a school building, but if necessary there are other buildings which with a few repairs can be used.

The people in and near this spot depended formerly for livlihood upon agriculture and employment of Spanish Government. During time between departure of Spanish garrison and arrival of American troops, owing to unsettled state of affairs, they were unable to cultivate their fields, and as a result are now dependent entirely upon the wages earned by daily labor. They are being given employment here by quartermaster and provost-marshal whenever such work as they can perform is necessary.

Capt. John A. Wagner, Thirty-first Infantry, Baganga, Mindanao, P. I.:

First. There are two private schools in this district, one at Dapnan and one at Catel, conducted by native teachers, but on account of books and the inability of most natives to pay for schooling only about 15 per cent of the school population is in attendance. I will suggest that schools be established as soon as possible in Baganga, which has a school population of 218; Baculin, 68; Dapnan, 87; and Catel, with several small villages within 5 miles radius, 443. This school population is taken from the census of March, 1900, of ages from 7 to 14 years. Male and female are very nearly equally divided, but it is likely the male attendance will be 15 per cent greater. (The above is No. 1 and 2.)

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Fourth. Two teachers are needed that can not be obtained here, for Baganga and Catel to instruct English; other towns can be supplied by natives who can teach Spanish.

Fifth. At present Spanish is sufficient at all places except Baganga and Catel, which should have English. All towns, however, are exceedingly anxious for teachers of English, but are, I suppose, too small to be furnished at present. Native language is not desired.

Sixth. Catel has a suitable building. This place has a frame with a good iron roof, the floors and the walls of the building having been torn away. Could be repaired at a possible cost of $100, Mexican. All the small towns will construct a nipa building.

Seventh. Native teachers who can teach Spanish would probably ask $30, Mexican, per month.

Eighth. The entire population of this district seems to be vassals to a very few, and will only work through fear for men whom they seem to consider their masters; otherwise, I think, most of them would starve. They do not understand making a living for themselves, nor do they care to do so. I can hardly say in what way they need assistance unless it be in some way to compel them to work to raise and sell their own crops.

Therefore only a few families make any attempt to school their children, but free schools, however, would be largely attended by all classes.

Ninth. I will recommend that schools be established at Baganga and Catel as soon as possible, and at other towns mentioned as soon as practicable. These people seem to be very anxious for an education. They will not permit of coeducating, even of small children, which would necessitate two teachers in each place; but for the present needs, to get started, it can be arranged to hold two sessions in each day or to divide the week, so as to give each sex three days or every other day.

THIRD DISTRICT, MAJ. OWEN J. SWEET, TWENTY-THIRD INFANTRY, COMMANDING.

Memorandum by adjutant-general Department of Mindanao and Jolo, and reports by other officers:

One school is established; another is in course of construction. Three will be opened during the year.

Thirty-seven pupils now in attendance; 180 will be enrolled as soon as facilities for their accommodation are arranged. It is the intention to make the attendance compulsory.

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The question of teachers in the Sulu Archipelago is rather a difficult one. In Jolo an East Indian speaking Moro and English is employed at 85 pesos per month. He is an invaluable man for the position. In Bongao the people know no more of Spanish than they do of the English language. They speak a rude Bajau, and it will be necessary to translate the English into Spanish and then into Bajau. Education is an unknown thing among them, but the commanding officer there thinks if he is supplied with a large blackboard and plenty of chalk he will be able to make a start with them. He will detail a soldier to take charge.

Spanish or dialect teaching not desired; only English should be taught. The population is mixed—Moro, Chinese, Filipinos, and Indians.

Schoolhouses are available, or can easily be built at very little expense and in a very short time.

Teachers can be supplied in the archipelago.

The people can do nothing. Everything must be done for them. Education will for some time be primary. The salary of teachers and cost of books must come out of the civil funds, as industries from which municipal funds can be raised are now over taxed.

Capt. W. H. Sage, Twenty-Third Infantry, United States Army, Jolo, P. I.:

First. One is established at present, and a second one is to be opened about July 1, when the schoolhouse now being erected is completed.

Second. Daily attendance, 37—the capacity of the building. When new building is completed attendance will be compulsory between certain ages unless excused by superintendents of schools. Probable attendance, 150.

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Fourth. See seven.

Fifth. Spanish or teaching dialect not desired; only English should be taught. The population is mixed—Moro, Chinese, Filipinos, and Indians.

Sixth. One built; one in process of construction.

Seventh. One teacher now employed at 85 pesos per month. He is an Indian, a teacher by profession, and understands English perfectly; also many native dialects. He is an invaluable man in his place. Two other teachers will be necessary, but it is thought that their places can be supplied at present from here; later more experienced teachers will be necessary. The compensation of the necessary teachers will not exceed $150 per month.

Eighth. Nothing. They are very poor. The attendance of the children at school will be to a certain extent a hardship on some, as the children are employed many ways. This report has been delayed in hopes that text-books mentioned as having been sent would arrive, so a report as to their value for work could be made. The education for some time will be primary.

When a school was established here the necessary start was made by purchasing text-books in Sandakan and hiring a teacher here. All payments were made from municipal funds. Building the new schoolhouse has been a drain to this fund. The salary of the teachers and money for the purchase of books will have to come from some fund other than this, as industries from which a municipal fund can be made are few and are now taxed to a shameful extent (due to necessity). Requisitions for funds for teachers have been made. It is also recommended that I be authorized to purchase the necessary books, etc., in Singapore, as they can be purchased there much cheaper and quicker than in Manila.

Capt. S. A. Cloman, Twenty-third U. S. Infantry, Bongao, P. I.:

First. No schools have been yet established, and this may well wait another year.

Second. The population is scattered over small islands, 20 in number and covering an expanse of sea approximately 90 miles by 35 miles in extent. The population of the group is approximately 13,000, but the native population of the island is but 150, with a population on the neighboring islands of Langa-Langa and Pahabag of, say, 250 more to be drawn from. However, this must be the site of the first school for evident reasons.

Probably an attendance of 25 or 30 children could be depended on after the first of the month.

Third. These people speak the rude Bajau language, and the question of text-books would be a puzzling one.

Fourth. It is similarly serious when it comes to a matter of teachers. I have never heard of a man who could speak both Bajau and English, so at least at first the instruction would have to be imparted by interpreter. At present all communications here with the natives are translated into Spanish and then Bajau. Some of the older people also have a smattering of Malay and Sulu, but not the children.

Fifth. It is not desirable to have instruction in Spanish; these people know no more of Spanish than they do of English. There should also be no further instruction in their native dialects.

Sixth. There are no buildings available for schoolhouses, but one could be easily constructed in a day or two that would suffice.

Seventh. See answer to four.

Eighth. These tribes have no education and never did have, and at first everything would have to be done for them.

Ninth. I judge that the best way to start this matter would be to send down some blackboards and an exorbitant amount of chalk, and I will detail a soldier to work with them, assisted by the interpreter. They can at least learn the numbers and the names of familiar objects and get some practice chaffing with the soldiers. In the meantime I hope this primitive scheme may be broadened as opportunity offers.

APPENDIX QQ.

NAUTICAL SCHOOL FOR THE PHILIPPINE ISLANDS,
Calle Santa Elena, Manila, P. I., August 6, 1900.

SIR: In obedience to an order of July 25 from the office of the military governor, I have the honor to submit the following report of the Nautical School for the Philippine Islands for the year ending June 30, 1900:

After much preliminary discussion the school was opened on December 15, 1899, on Calle Santa Elena, near the Cuartel de Meisic. The school building was, and still is, rented by the Quartermaster's Department, a portion of the lower floors being used for storage of property that belonged to Spain. It is well suited to the purposes of the school, having a large hall for office and drafting room and four smaller rooms for individual instruction. The furniture for the building was, by authority of the military governor, nearly all taken from the old Spanish nautical school and school of arts.

The course for the school was fixed at three years. The instruction during the first year includes arithmetic, algebra, English, geography, and drawing. That for the second year geometry, plane trigonometry, geography, mechanics, English, and drawing. During the third and final year the pupils are instructed in spherical trigonometry, nautical astronomy, navigation, theoretical seamanship, and hydrographical drawing. The course in the last is sufficient simply to enable the pupils to read and understand charts. All classes are instructed in practical seamanship three times a week.

A programme of the instruction is hereto appended marked "A." The hours of instruction were chosen so as to avoid the hottest part of the day.

The school was opened by authority of General Order No. 55, of November 9, 1899, from the office of the military governor. In accordance with this order Lieut. V. L. Cottman, United States Navy, was appointed the first superintendent, it being arranged that he should have extra compensation to the amount of $200 (Mexican currency) per month. He was assisted by the following: Juan Basa, instructor second class, $108.33; Quintin Delgado, instructor third class, $100; E. L. Filmer, instructor English, $60. Mr. Filmer was also appointed secretary, at a salary of $15 per month. In addition a janitor was appointed, at $30 per month, all in Mexican currency. I relieved Lieutenant Cottman on December 23, 1899, at the expiration of his cruise.

Twenty-two pupils were present at the opening of the school. They had all been examined to determine their qualifications for classification. Some of them had been pupils in the Spanish nautical school. Three of them were found qualified to enter the second year. The other 19 were placed in the first year, or third class. While the

work was not hard, methods were very different from those to which the pupils were accustomed, and they dropped out one by one, until, at the end of the school year, March 31, there remained only 10 in the third class and the original 3 in the second class, making 13 to complete the three months' work.

During the months of April and May the school was closed, to give the pupils a vacation during the hot months. I requested the Compañia Maritima to take such of the pupils as desired to go on board their steamers. They very kindly consented, and in this manner 5 of the pupils received valuable experience in the profession they are to follow.

In order to give as much practical instruction as possible, a mast has been erected in the school grounds and fitted with a topsail. The pupils are frequently drilled at this to make them familiar with the nomenclature and the handling of ropes and sails. Of course, it is impossible to get sea experience from this. That must come from life at sea on board ship. A boat, presented by the commander in chief of the naval forces on the station, has been hoisted on the banks of the river near the light-house. About once a week the pupils are taken out in the boat, in order that they may learn boat sailing and handling.

During the months of March and April and the first two weeks in May a notice was published in one Spanish paper in Manila, Cebu, Iloilo, and Dagupan, giving the date of opening of the new year and the requirements for admission. The new school year was to open on June 1, and the requirements for admission will be found in General Order No. 55, November 9, 1899, from the office of the military governor. It was desired to publish more widely these notices, but the necessary authority was withheld by the former military governor. On the 15th of May but five candidates had presented themselves for admission. After consultation with the present military secretary the superintendent took steps to advertise the school and increase the interest of the people in it. As a result candidates began to present themselves. It was found necessary to permit them to enter after the school year had really opened, and in fact the entrance examinations were not closed till about the middle of July. In all, 35 new candidates presented themselves for admission. Of these, 29 were admitted after passing the necessary naval and physical examinations. Three were found entirely disqualified by the surgeon, and 3 did not report for examination. Since the classes opened, 3 of the new pupils seemed to find the work too hard and have disappeared. This leaves 26 new pupils. One of the old ones who had been advanced one class failed to report. There remain 38 pupils to commence the year—16 more than the original number to enter. It is believed that in another year we shall have the full number at first set as the limit to be taken, viz, 60.

Owing to the increased number of pupils and advance in classes, a change was necessary in the number and classification of instructors. At the end of the past school year Mr. Delgado was not at all well; the work had been too hard for him, and, besides, his methods were not at all satisfactory to the superintendent. At the beginning of the new term, on June 1, it was necessary to replace him. A new instructor was necessary to take the second class, as Mr. Basa was to take the first. This new instructor was appointed by competitive examination. A rigger and an assistant have been obtained to care for the mast and

boat and to assist in the practical instruction of the pupils. The new school year opens with the superintendent assisted as follows: Juan Basa, instructor first class, $108.33; Carlos Diez, instructor second class, $100; José Marcaida, instructor third class, $83.33; E. L. Filmer, instructor English, $60; E. L. Filmer, secretary, $15; janitor, $30; rigger, $60; assistant, $15.

Last year the school was run upon an average cost of about $663 per month, including books, stationery, and incidental expenses. For the present year the average monthly expenses will be about $850. The monthly estimates are sent in through the department of public instruction of Manila.

The methods of instruction, system of marks and records, and the discipline of the school are based upon those of the United States Naval Academy. It is naturally impossible to make the sweeping changes required by this system all at once, but it is hoped that in time the system will be in full working order. It is impossible, too, to require a very high standard of work from pupils who have heretofore lived under a system requiring practically no standard. But the standard has been made sufficiently high to get, it is believed, the best material. Monthly, semiannual, and annual examinations will be held. Monthly reports of the efficiency and conduct of each pupil will be sent to the parent or guardian and posted in the school building, so that those responsible for the bringing up of the pupil, the pupil himself, and the instructor may see the results of the work.

At first the pupils and parents seemed afraid of the school and appeared to take but little interest in it. The superintendent and his assistants have worked hard to reassure them, and it is very gratifying to be able to state that all now seem to take much interest and strive to do their best. Probably much has been contributed to this result by the consent of the present military governor to put the pupils in uniform. It is beyond dispute that the Philippine people have a great weakness for uniforms. Since the fact became known that the pupils of the nautical school are to wear uniforms, it has been necessary to turn at least three or four applicants away because it was impossible to longer hold back the classes for new pupils. All the pupils will be uniformed on Tuesday, August 6. It has been decided also to uniform the instructors, as it will probably conduce to their greater influence over the pupils.

All instruction is now necessarily in Spanish; and it will probably be at least five years before the instruction can be given in English. But the sooner the better. All the Spanish text-books seem to be very inferior. This is especially the case with those in navigation and seamanship, which are the most important. The school is without modern instruments. In January last the superintendent requested of the Navy Department, through the military governor, some few modern instruments and standard nautical text-books. All these are needed now; but no reply has yet been received from the Navy Department. The senior or first class could be easily taught the use of the instruments and could gain much information from the books, though they be in English.

The respect for authority and physical development of the pupils are not unprovided for. Each school morning, at 8 o'clock, they are required to form in front of the school building and remain

uncovered while the United States colors are hoisted. After this they are given from ten to fifteen minutes setting-up exercise. Their handling the sail and spars also assists their physical development.

It is greatly to be hoped that this school shall be the best in the islands in its results; and that it may, in time, supply the majority, if not all, the officers required on the steamers used in developing the trade in the islands. To this end the superintendents will bend all their energies.

The people from whom come the pupils are natural sailors. It is found, at least in this school, that they are very amenable to discipline and have great respect for authority. While they possess but little originality, it is to be hoped that this will develop with their better education. We have already overcome some of the faults which generations of them have possessed.

As it is absolutely impossible for anyone to gain the experience of the sea anywhere except on the sea, it is respectfully and strongly recommended that the school be provided with a small sailing vessel of two or three hundred tons, with auxiliary steam power. This would prevent the vessel's being dependent upon tugs for getting into and out of port; and besides, the modern sea officer should know enough about steam power to be sure of what to exact of his engineers, and to prevent his being helpless in case he has no engineers. With such a vessel the pupils could be taken on a cruise during the months of April and May of each year, and could be exercised in Manila Bay frequently during the school year. Of course it can not be expected that a new graduate of the school will be able to at once take command of a vessel; but it will be, and should be, expected that he is perfectly at home on the bridge of a vessel of any class, or in her rigging or boats. A certificate of graduation from the Nautical School of the Philippine Islands should enable its holder to obtain a life position at once and without trouble. Unless we can produce this result the school had much better be closed. We can not produce it except by some association with the sea during the three years' course. Naturally the ripe experience of the officer must come from long years of seagoing.

It is also respectfully recommended that a rigging and sail loft be fitted up on the lower floor of the school building. In this the pupils will be taught the marline-spike seamanship with which they must be familiar to become good officers. The word marline-spike is used because no other word can express the idea. It means the A B C of rigging a ship and her booms and boats. It is simply indispensable to the seaman, and must be learned when he begins his career.

In justice to the corps of instructors, who have labored, and are laboring, arduously for the best interests of the school, this report ought not to be closed without making a recommendation in their behalf. It is therefore respectfully recommended that the salaries of instructors be readjusted to conform to the following table: Instructor, first class, $150, Mexican; instructor, second class, $125, Mexican; instructor, third class, $100, Mexican; instructor, English, $75, Mexican per month.

The work of all is hard, as this class of school requires much individual instruction and careful training.

In closing the report the superintendent would respectfully invite attention to the fact that the instructors named in paragraph 9 deserve his thanks for the interest they have displayed and the able manner in which they have taken hold of the duties assigned them.

Very respectfully,

GEO. F. COOPER,
Lieutenant, U. S. N., Superintendent.

The MILITARY GOVERNOR IN THE PHILIPPINES.

PROGRAMME OF INSTRUCTION.

FIRST YEAR, THIRD CLASS.

Morning:
8 to 8.55, English.
9 to 9.55, mathematics.
10 to 11, mathematics.
Afternoon:
3 to 3.55, geography.
4 to 5, drawing (Monday and Friday).

SECOND YEAR, SECOND CLASS.

Morning:
8 to 8.55, geography.
9 to 9.55, mathematics.
10 to 11, English.
Afternoon:
3 to 3.55, mechanics.
4 to 4.55, drawing (Monday and Friday).

THIRD YEAR, FIRST CLASS.

Morning:
8 to 8.55, spherical trigonometry and nautical astronomy.
9 to 9.55, English.
10 to 11, theoretical seamanship.
Afternoon:
3 to 3.55, navigation.
4 to 5, drawing (Monday and Friday).
4 to 5, practical seamanship (Tuesday, Wednesday, and Saturday).

APPENDIX RR.

OFFICE OF DISBURSING QUARTERMASTER,
CIVIL BUREAUS,
Manila, P. I., July 30, 1900.

The MILITARY SECRETARY,
Division of the Philippines, Manila, P. I.

SIR: In obedience to instructions from headquarters military governor in the Philippines, I have the honor to submit the following report of the office of disbursing quartermaster, civil bureaus:

This office was opened on April 1, 1900, without supplies of any kind, for the purpose of supplying the various civil bureaus and such other civil offices as might find it necessary to call for assistance from the public civil fund, such as the repair of roads and public buildings, rents, etc.

During the month of April the following expenditures were made:

Supplies	$27,174.02	
Civil employees	524.33	
Total		$27,698.35
May:		
Supplies	10,063.53	
Civil employees	10,023.22	
Total		20,086.75
June:		
Supplies	34,817.47	
Claims	7,632.10	
Civil employees	9,538.71	
Total		51,988.28
Deficiency:		
Pay of courts of first instance	5,130.09	
Total		104,903.47

Very respectfully,

THOMAS H. SLAVENS,
Captain and Assistant Quartermaster, United States Army.

APPENDIX 88.

OFFICE OF INSURGENT RECORDS,
Treasury Building, Manila, P. I., August 6, 1900.

SECRETARY TO MILITARY GOVERNOR IN THE PHILIPPINES,
Manila, P. I.

SIR: In accordance with your letter of 25th ultimo, I have the honor to make the following report, to include the time when the records were first taken in hand, about December 6, 1899, to the 30th of June of the present year:

On or about December 6, 1899, there were in one of the offices of the then Department of the Pacific three boxes of captured insurgent records, which at that date were placed under charge of a sergeant detailed for that purpose. On December 10 six additional boxes and a bundle of maps were also placed under his charge. By direction of General Otis an examination was made of these, and an inventory of the same was rendered to him. Having read the inventory, he considered the papers of such value that he directed that they should thereafter be kept under guard after office hours. After this time the accumulation of captured records became so great that they were moved from the adjutant-general's office to a room provided for the purpose in the treasury building, and an officer (Maj. Alexander Rogers, Fourth Cavalry) was put in charge of them in the month of January, 1900. A few days afterwards he was relieved (on the 17th) by Capt. John R. M. Taylor, Fourteenth Infantry, who retained charge until he was relieved by me, July 10, on account of his regiment having been ordered to China.

Up to June 30, 1900, there have been 53 letters received; 67 letters sent; 50 boxes, various sizes, documents received; 16 packages of various sizes documents received; 1 bundle of maps received.

The most important and interesting documents—such, for instance, as throw light upon disputed questions relating to our occupation—are translated as they come to light and a copy submitted to the military governor, another copy being filed with the original document. Reference to these documents is had by means of index cards. There are now on file for reference 2,703 papers. Other documents now in the bureau unfiled will be filed as rapidly as possible.

Fifty-five record books have been filed. Among them are to be found:

Revolutionary government treasury cash and other account books.
Insurgent army registers.
Register of letters and orders received and sent by the secretary of war.
Reports of insurgent spies in Manila.
Portfolio containing draft and documents of Biac-na-bate treaty.
Three registers of property.
Book of visitors to the president,

and many other books of records not yet classified.

Among the newspapers filed are to be found a fairly complete set of the following, appearing to be semiofficial:

La Independencia, from the 3d of September, 1898, to 26th of October, 1899.
La Republica Filipina, from 15th September, 1898, to 25th of March, 1899.

Also a complete file of the following revolutionary organs, appearing to have emanated from the same source, under the various names given below:

El Heraldo de la Revolucion, issued semiweekly from September 29, 1898, to 22d of January, 1899.
El Heraldo Filipino, from 26th of January, 1899, to 23d March, 1899.
Gaceta de Filipinas, from 17th of May, 1899, to 14th October, 1899.

These publications contain official decrees and proclamations by Aguinaldo.

Besides writings by prominent men connected with the revolution, there are many letters by the same to the president and to each other. These are mostly in Tagalog, selections of which will be translated into English. They appear to bear mainly on political moves and exchanges of individual ideas.

In the vaults are 28 boxes of papers of various kinds. I understand that their contents have been examined and selections made and taken out. The remainder have been left until the more pressing work is finished. Among them I mention the following:

Indexes to registers of property (land).
Registers of property (land).
Records of notarial certifications under Spanish rule.
Titles of land (some very old).
Lists of confiscated property of Spaniards and friars.

There are also boxes of Filipino stamps of various denominations, amounting to several thousands, two lithographic stones for the printing of Filipino stamps, postage, telegraph, certificate, receipt, and legalized paper. A trunk captured from General Alvarez, containing insurgent uniforms, a surveyor's theodolite, and various hangings and draperies, supposed to have decorated the Filipino congressional hall. These not being a part of the records, the office should not be encumbered with them, and I recommend that they be disposed of elsewhere. Perhaps some of them might be acceptable to the Smithsonian Institution.

I desire to invite attention to the valuable services rendered by the native employed to translate from Tagalog and provincial dialects into Spanish, Mr. Casto Nieva. He is a good Spanish scholar and has performed his duties with praiseworthy diligence and fidelity. He possesses a letter from Capt. John R. M. Taylor expressing the same fact. * * *

The chief clerk, Mr. Graham, formerly the sergeant aforementioned, and the enlisted men employed from time to time have worked faithfully and well, as is evidenced by the immense amount of work accomplished.

For having brought into comparative order a chaotic conglomeration of miscellaneous foreign papers, great credit is due to Capt. John R. M. Taylor, whose work shows remarkable painstaking and administrative ability.

The working force of this office on June 30 consisted of the translator from Spanish to English, also acting as chief clerk; one native

translator from Tagalog to Spanish; two enlisted men of the Fourteenth Infantry, one as typewriter, one to stamp and file.

I relieved Capt. John R. M. Taylor, Fourteenth Infantry, July 10, in accordance with Special Orders, No. 83, current series, Division of the Philippines, July 9, 1900.

Very respectfully,

FRANK TAYLOR,
Captain, Eighth U. S. Infantry,
in Charge of Insurgent Records.

APPENDIX TT.

HEADQUARTERS THIRD DISTRICT,
DEPARTMENT OF THE VISAYAS,
Bacolod, Negros, July 25, 1900.

ACTING ADJUTANT-GENERAL,
Department of the Visayas, Iloilo, Panay.

SIR: As the provisional government established in Negros by competent authority is likely to receive further consideration at an early date, I beg leave, at the risk of making myself very tiresome, to present a brief review of some of the circumstances preceding, attending, and following American occupation of the island.

Of the important islands in the Philippine Archipelago, Negros was probably the most conservative and patient under Spanish domination. Though laden with a heavy burden of abuses, her people, industrious by habit and for the greater part engaged in agricultural pursuits, were slow to anger and slower still to raise the hand of violence against the "hardened front of wrong." Nevertheless, on the 6th of November, 1898, conservatism ceased to be laudable, and the Negrenos, taking advantage of Spain's preoccupation with other matters, rose against their old-time rulers, overpowered many of the Spanish garrisons, compelled the surrender of others, and finally forced a capitulation from the local governor under the terms of which the Spanish flag was lowered on the island, the public property was turned over to the provisional government then and there established, and the military and civil officials of Spain, minus their arms, were permitted to leave the island with their private belongings. The overturning of the existing order was wholly accomplished without intervention from Luzon or assistance from Panay. So, the Spanish flag ceased to fly in Negros, and the people who had been the playthings of the centuries found themselves, for the time at least, sudden masters of the pomp and circumstance of power. Yet no act of cruelty or wantonness spoiled the victors' triumph or cursed their new-found liberty. Useless sacrifice of life, there was none; neither did pillaging or looting find countenance or sanction. In fact, everything was done with such moderation and deliberation that if it did not induce the love of the fallen foe it compelled his respect.

At the time when Spanish domination ceased in Negros the treaty of Paris had not been concluded. American military occupation of the Philippines was confined to the city of Manila, and not even the wiseacre, who knoweth all things of the past and the present and many of the secrets of the future—much less the ordinary man—could tell whether Spain was to retain the whole or part of the archipelago, or whether by a proper construction of the law and the sentence of the court she was to have none of it. Ultimate events proved that she was to have none of it, but the people of Negros didn't know that and

for the life of them they couldn't tell whether they were fish or flesh or only a fair sample of good red herring. Were they Spaniards still, might they be Americans, or had they become at one fell stroke neither the one nor the other?

Such were the doubts that beset them at the very first taste of an unexpected freedom, as sweet to their lips as ever was the manna of heaven to the Jews of old, and they set about resolving them with a thoughtfulness and precision deserving of commendation. They stood at the dividing of the ways—one the path of absolute independence, leading no man knew whither, and the other the highway of honorable dependence, ending in security for the freedom so hardly won. On one hand was the dazzling show of independent power, coupled with the danger of partition and the probability of dissensions; on the other the United States and stability, unity of race, and safety for the future. They chose to give permanence to their liberties, and who will say that it did not require strength of mind, foresight and clearness and impartiality of judgment to ignore the glittering temptation of a bubble nationality, to put aside the ideals which for twenty years had made their pulses thrill and their blood run faster and to take the course which gave a blow to pride and yet secured the lasting good of all.

On the 12th of November, 1898, Jose Ereneta, a properly authorized commissioner of the people of Negros, at the peril of his life, called on Captain Glass, of the cruiser *Charleston*, the only representative of American authority in the vicinity, and presenting the resolutions of the provisional government that the Stars and Stripes be raised in Negros, requested that the United States assume charge of the governmental infant at Bacolod. Either because the entire question of the Philippine Archipelago was then a matter of treaty consideration with Spain, or because Captain Glass's instructions did not permit him to do anything of the kind, or because he didn't like children anyhow, or for some other good reason, Captain Glass declined for the then present to raise the flag or to assume on his behalf or for the United States any responsibility in the matter.

The commissioner was therefore compelled to return to his island home with the nowise blissful consciousness that the principal hope for the future was in danger of never materializing, and that Spain after compounding her differences with the United States might some day resume her suspended sovereignty and incidentally offer up a few sons of Negros as holocausts to her offended dignity. Though a bit unhappy Negros was not discouraged, and, resisting the powerful pressure of Aguinaldo and others to unite her fortunes to those of Luzon and Panay, she set up housekeeping for herself, although General Rios across the straits then had at his disposition sufficient of the mosquito fleet to have given all her coast towns many a bad half hour if not something worse. General Miller and the American troops had not then arrived in the harbor of Iloilo, and it would not have been unnatural for the provisional government to have united, for protection if nothing else, to the insurgent establishment which was then assailing the Spaniards in Panay. Still, any alliance with the Aguinaldo element was deprecated and avoided by the chiefs in Negros having an inkling, as some of them did, that once the Spaniards were disposed of it was the secret intention to deal out terms to the Americans with the high hand. The provisional government therefore continued to act for itself and to administer the affairs of the island without outside

intervention or assistance until the Americans took Iloilo, about the 12th of February, 1899, when the provisional government of Negros at once raised the American flag and sent a commission to wait on General Miller, the commanding officer in Panay, with a request for troops to protect them against the Tagalogs, who had threatened to land and punish them for their adherence to the United States.

This commission was advised to proceed to Manila, there to consult with the military governor, Maj. Gen. E. S. Otis, as to what was best to be done. The commission, composed of Aniceto Lacson, provisional presidente of Negros; Jose Luzuriaga, presidente of the provisional congress; Eusebio Luzuriaga, delgado de hacienda, and Andres Ascona, secretary of the congress, arrived in Manila in the latter part of February, and in consequence of their visit the military subdistrict of Negros was created, and its commanding officer, with a battalion of the California volunteers, was directed to proceed to Bacolod, the capital of the island, and, giving protection to the inhabitants, assist them to develop civil administration in accordance with instructions received. The troops arrived on the 4th of March, 1899, and found the Stars and Stripes floating on the breeze to welcome them. A battalion of 200 native auxiliaries was formed within a few days after American occupation, and from the time of entering the service down to the present hour they have been faithful and not a single desertion or traitorous act has marred their record.

The insurrectionary leaders of Panay and Luzon were furious beyond measure at the action of Negros, and sought by every available means to bring about a rupture of relations between the United States and the people of the island. A price was put upon the heads of the members of the provisional government, a bureau for the circulation of all kinds of false information started, and earnest efforts made to create a general feeling of terrorism. The weak were bullied, the doubtful argued with, and the strong threatened. The sons of the soil dragging the plow, the women of the country chattels bearing the brand of American ownership, the churches desecrated, their faith trampled upon, the land exploited, their heritage lost, and the people slaves constituted a motive for sorrowful pictures which it was thought would appeal to the sentimental. The bolo and the threat were the arguments which it was expected would enforce silence if they did not induce conviction in the practical.

But what hurt us worst of all, and the effects remain to this day and hour, was the oft-repeated and unfailing statement that Negros was being tricked; that the concessions made to her were but a "sop to Cerberus;" that her status was but the bait to draw her sisters into the American trap, and that once all were in they would share a common slavery without difference or distinction.

There is no question but that the work of the Panay and Luzon agents on these lines, aided as it was by some encouragement from the United States, did grave harm, exciting as it did vigorous suspicions of our good faith among the laboring classes, causing the uneducated to bite their thumbs at us and producing a decided neutrality among many of the property holders and responsibles.

The direct result was the desertion of the provisional government's police (not ours) in the pueblo of Silay during the month of May and the rising at Tanjay on the east coast in the same month. The trouble at Tanjay was adjusted by Lieutenant-Colonel Duboce, of the Califor-

nia volunteers, without bloodshed, and ever since that time the Oriental Province has remained entirely tranquil and pacific, if an unsuccessful raid by Tulisanes on the pueblo of Siaton be excepted.

The Silay police, under Luis Gineti, soon after deserting, assaulted the British cable ship *Recorder* in the harbor of Danao (Escalante) and then remained comparatively quiet until the latter part of July, 1899, when they killed two American soldiers who were scouting near the river Malugo. Their original strength of 28 rifles had been augmented at this time by landings from Panay and recruiting to about 63 rifles and 100 macheteros. They were finally driven out of the island by the Sixth United States Infantry in September, 1899, with a loss of 39 of their force and about 30 of their rifles. Gineti was under the direct orders of the chiefs in Panay, and his is the doubtful honor of having, by robberies and assassinations of his countrymen and abuse of his countrywomen, done more to give them a proper idea of the true inwardness of the insurrection than a thousand American propagandists.

In good report and bad report, however, the officials of the provisional government stuck to the colors raised by themselves and tranquilly continued their work of drafting a constitution, which was finally completed in June, 1899, and sent by the military governor of the Philippines to Washington.

Just about the time the draft of the proposed constitution was forwarded the citizens became impatient to exercise some of the privileges incident to a government of the people and by the people and clamored for an election. They had overcome the Spaniards, differences as to the policy proper to be pursued had made their appearance, and already two parties had arisen, the "ins" and the "outs."

The "ins" defended a policy, and the "outs" condemned all policies of every nature and kind whatsoever which the "ins" might, could, would, or should adopt, and wanted to get "in." In this contingency, and pending the consideration of the proposed organic law which had been presented for approval, Order No. 30, office military governor, July 22, 1899, was issued to meet the situation. By it a provisional government to administer civil affairs under military supervision was established and the necessary officials and machinery for the purpose provided. This order accomplished all the purposes of an organic law, creating as it did the executive, judicial, and legislative departments of a government, defining the powers of each, prescribing the duties of the respective officials, and fixing the qualifications of electors. Under its terms the civil governor and members of the advisory council were to be elected by the votes of the people, while the judicial and departmental officers were to be appointed by the military governor of the island. Through this order the people had the chance to do that which they regarded as the real test of the presence of human liberty—as the pinch to see if they were properly awake or only dreaming—the privilege of voting for their own rulers. Voters were carefully registered, ballots cast, votes counted, tally sheets kept, and returns canvassed. The political work, if just a bit crude, displayed possibilities for the future which demonstrated that however much education may be required for other branches of human knowledge no particular instruction will be needed in the modes and methods of "doing politics." There were two leading candidates for civil governor, Señor Melicio Severino and Señor Antonio Jaime, but by some peculiar or other misunderstanding about one-third of the friends of Señor Jaime

got the idea that there was a friendly arrangement by which Señor Severino was to be the governor and Señor Jaime councilor for the island. They voted accordingly, and Severino, after the canvass, had just 28 votes of a plurality over Jaime, his closest competitor. Jaime's manipulators fell down and wept when they saw the returns and realized how they had been properly or improperly "done." Feeling ran high for a few days, and threats of all kinds filled the air. The perturbations of the defeated, however, finally found vent in a civil contest, and the situation became at once as innoxious as the harmless flirtation of the idle summer girl. The commission especially appointed to dispose of the contest is still disposing of it.

The oath of allegiance to the United States was duly taken by the newly elected and appointed officials, and the new provisional government assumed office on the 6th of November, 1899, the anniversary of the overthrow of the Spanish. Since that time this government has practically had charge of the civil administration, subject only to the veto power exercised by the local military governor. Under its rule the advisory council was organized, the necessary personnel of the government engaged, and salaries thereof fixed. Buildings were hired for government use, and payments of amounts due the former provisional government enforced. The provisional government of the province of oriental Negros was dissolved and its property, money, public documents, and records made over to the authorities at Bacolod. Claims and accounts against the island by private citizens or others were considered and finally adjusted and determined. Municipal laws were passed, and municipal elections held. Regulations for the protection of forests and rules for the sale and exportation of woods were adopted. Standards of weights and measures were established and laws passed to prevent fraud in their use. Estimates of the fixed and prospective expenses of the government were made, and as fair a system of taxation devised to meet them as circumstances permitted. A system of public education has been initiated, and by virtue of it, according to the reports of the secretary of public instruction, schools are now established in every pueblo, local inspectors have been appointed, and teachers are being examined touching their qualifications as instructors. Appropriations have been made for the purchase of school supplies, and money is about to be expended on the roads and bridges, which sadly need the outlay. A subdelegation to supervise civil administration in the oriental coast has been nominated, and arrangements have been definitely adopted to take the census and secure the necessary agricultural and other statistics. The model farm has been put in operation, and a profit from it, strange to say, turned into the treasury. Meteorological observations have been made and a record carefully kept. Agricultural societies are now organized in every pueblo, and measures adopted for the extinction of Langosta and the suppression of rinderpest. The accounts of the government have been well audited and its moneys carefully preserved and guarded. Basket and hammock making has been instituted as an industry for the prisoners, while the making of split-bamboo fishing rods, fishing nets, and chairs is now in project.

Gambling has been definitely prohibited, and cockfighting, the pastime of the country, restricted to holidays and festal days of the first magnitude. The pueblos are being put in as sanitary a condition as lack of sewers will permit, and the population is being vaccinated as

rapidly as virus can be secured. Finally, a commission has been appointed to provide means to alleviate, as far as possible, the distress from hunger likely to ensue during the coming year.

The civil governor came into the office handicapped with the doubts of a considerable number of his fellow-citizens as to his ability to fill the place. He was not considered by many of his cultivated countrymen as the best representative of the able Filipino type, but his faithful work, his industry, and, more than all, his evident desire to make his people happier have overcome much of the prejudice against him, and I think all will concede that so far his administration has been creditably successful.

The secretaries of the interior and of the treasury, the auditor, the secretary of agriculture, the secretary of public instruction, and the procurador-general brought with them into office special fitness for the duties required of them, and the department work of the government has, I think, more than fairly met the expectations of all concerned.

Of all the officials the members of the advisory council probably had the hardest row of corn to hoe, as upon them devolved the arduous duty of framing necessary laws, and of meeting somewhat abnormal conditions of society with appropriate regulations. With one exception they were new to the business, yet the general tenor of all the legislation has been for the betterment of the people, and if, sometimes, the enactments were just a bit unartificially drawn, the advisory council of Negros can not be very badly wounded from the stones cast by guiltless and older legislative bodies. So much may be said for the advancement of the provisional government of Negros during something like seven months of power exercised by virtue of General Orders, No. 30, series 1899.

True, it has not given that perfect sense of security to all the people, that perfect confidence in the future, so necessary to business success, so much required to stimulate enterprise, so badly needed to silence the misrepresentations and lying reports that make for disquiet and perturbation, but it has done the best, I think, that could be expected, affected as it has been by disturbed conditions in the other islands, and by an enveloping atmosphere of machination, intrigue, and deceit. The citizens of Negros are disposed to believe—they want to believe—that the United States will do that which is for their best happiness, but way down deep in their hearts lies a lurking fear that all that has so far been conceded to them may be taken from them, that they are being used for a purpose, and that when that purpose has been conserved their second condition will be a whole lot worse than their first. A slight change of policy, an arbitrary act by an official, an unwitting exercise by the military of powers given to the civil authorities, and from the vapor of suspicion is evolved the certainty of intended wrong.

Worse than all, what if Congress should grant absolute independence, then what would Aguinaldo and his Tagals do with Negros? To us, a calm-blooded and deliberate people, these doubts and hesitations are very unreal, but with the Negreno who has been many times victimized they are substantial considerations, to be given weight in all deliberations as to his future policy. Hence it is that the people fail to give the Government that most material aid which comes from helping themselves. They won't battle for their homes against the Tulisane and the thief, because the Tulisane and the thief of to-day may be

really the "revolucionario" of to-morrow. They won't speak out in the highways and in the byways; they won't burn their bridges behind them; neither will they leave their future wholly to the touchstone of fate, nor their fortunes wholly to the hazard of the die, because they don't know what their next-door neighbor really thinks. As was once very aptly said by the department commander, they are mostly on our side of the fence in Negros, but they like the top rail proximately convenient. And frankly, I don't blame them, feeling, as they do, that their lives and all they have might pay the penalty if they didn't.

However, with all the work of the Hongkong junta, with all the labor of Luzon, with all the intrigue from Panay, with all the suspicion and doubt attempted to be created here against the United States, only three risings have materialized, and all of them so barren of results as to be almost ridiculous. Two of them have been already mentioned. The third made its debut last December, and its advent was heralded as the most perfect production of the insurgent committee. It wasn't up to specifications, and its entire force of 400 Negrenos and 200 Panayanos, after two fights and one surprise, vanished into thin air, with the exception of 34 riflemen now dragging out a miserable existence in the mountains, and harmlessly moving from place to place to escape destruction. Every chieftain of Negros involved in this affair, except Pedro Yunki (Hongkong agent), Alejandro Reforma, and Santiago Morales, has surrendered, taken the oath of allegiance, and promised to be good. Morales is dead, and the other two are as good as dead for all the harm they do or intend to do. Since February of this year nothing has occurred to create anxiety, if some suspicions, doubts, and ensuing restlessness caused among the people by the flooding of the island with incendiary literature about the time of the arrival of the commission, be excepted. The Tulisanes have sensibly diminished in numbers, and their depredations are not now so troublesome nor so frequent. Papa Icio's followers have almost completely abandoned him, presenting themselves at the pueblos of Isabela, Payon, and Castellano in a state of abject destitution, praying for something to do and begging for something to eat. Papa himself is supposed to be in Cebu, while his one-time partner, Rufo, is still at Sipalay with a force of about 200 bolomen and 10 or 12 rifles. In the north and back of Manapla there is a small force composed of insurgent refugees from Panay and Cebu and relics of Zolo's scattered band. Up to this time they have committed no overt act, and are so constantly on the move that no expedition has been sent after them, in the hope that they will settle on some halting place long enough to admit of their obliteration.

In many of the towns there is a great boom in building, which I look upon as a favorable indication that disturbances of the public order are not expected in Negros. There will be, however, I think, considerable distress from hunger, owing to the long-continued dry weather and the destruction that has been worked to the palay crops by the hordes and myriads and clouds of "longosta" or locusts.

To meet the hunger problem a commission has been appointed to raise money and to devise ways and means to provide both work and food for the deserving. The idea is to immediately commence the building of public roads and the reconstruction of bridges, so as to afford the industrious an opportunity to earn a livelihood and thus

avoid any encouragement of mendicancy or shiftlessness. The aged, the sick, and incapables will be taken care of by ladies' committees in the various pueblos, who will make it their business to seek them out and alleviate their necessities. Rice will be furnished free to the poor who are unable to labor, and at cost to such as are engaged in the public works.

To dispose of the "longosta" is another story. In my opinion, though never very strong in entomology, these pests are the lineal descendants of those who made Pharaoh unhappy in the time of Joseph, or vice versa. This visitation of Providence mades its appearance about every fourteen years, and once it has appeared continues about seven years. The longosta reproduces itself with wonderful rapidity and in appalling numbers. Its eggs, inclosed in a gelatinous casing, impervious to water, are buried in the earth to the depth of a few inches. In about thirty days, by the heat of the sun, the young, a little larger than fleas, make their appearance, and uniting themselves to the myriads of others in similar circumstances, they select a given direction and in a column from 25 to 80 yards wide, and half a mile long, they set out in search of a living. At this stage of their young lives they are black in color, and are known as loctones. Loctones do not advance quickly, but they eat rapidly and efficiently. In about two weeks the loctone gains in size, changes his coat, and adds a reddish brown to his dress of somber black. He also supports a pair of rudimentary wings and has become a "salton" or jumper. Aided by his provisional wings the "salton" gets over the ground speedily, and his appetite keeps pace with the rapidity of his advance. In about fifteen days or less the "salton" changes his particolored raiment for a suit almost entirely gray, discards his excuse for wings, and blossoms out as a full-grown longosta, an inch and a half long, with a good pair of "angels indispensables." From this time on the longosta has a good time. Practically immune from danger, he goes about laying eggs wheresoever he listeth, devours everything before him, and at the end of about thirty days "he sinks to dreamless forever," conscious of having done his full duty and a little more. Whether a locton, salton or longosta, this descendant of the Nile always has a good hunger with him, and in a single night he can make a crop of luxuriant 6-foot cane look as sick as a field of despondent stubble after harvest. The locust of Negros is edible, and is considered a delicacy as well, when prepared according to the manual in such cases made and provided. On the latter point my testimony is hearsay and may therefore be rejected as incompetent and not the best evidence. To dispose of the longosta you must hit him while he is young. He must be dealt with as a locton or salton, or in the shell, or not at all. By passing the plow over the ground where the eggs have been placed, then harrowing it, the gelatinuos casing of the eggs may be broken, and once broken the water and the ants will do the rest. This method is expensive and is not certain. As "loctons" and "saltons" they are inexpensively easy to destroy. The general course of the invaders having been marked, a trench 30 or more feet long is dug across it and on the farther edge of the excavation plates of iron or other smooth material, about two feet wide, are erected for the entire length of the trench. Beaters are then sent out, and the advancing hungry host is herded into the ditch, where they are destroyed. Such is the plague that now menaces Negros with seven years of want, and our granaries are not

very full either, neither has any provident or other Joseph "Versiculorum" made his appearance. However, the "Gremios" or ganges are now combating with the pest, and with energy and hard work it may be suppressed during the current year.

The secretary of agriculture is now making experiments with American corn and alfalfa. He reports that the American brand of corn seems to flourish much better than the native product, which has only attained a height of 3 feet in two months, while the former has grown to the extent of 7 feet in the same time and in the same soil. The alfalfa has not as yet progressed enough to indicate the results with certainty, but the secretary has every hope of making the experiment a success.

From the time of American occupation down to the present no revenue by direct contribution has been derived by the United States from Negros excepting that resulting from the sale of peseta registration certificates, which was commenced a little over a month ago. This may seem somewhat strange, but I think a fair review of all the circumstances will not only excuse but justify, in a measure, the failure to enforce the Spanish system of taxation. As hereinbefore stated, a provisional government was already in operation when American troops arrived. That government had been ruling from November 6, 1898, until the following March without any exterior intervention whatever. Under a promise given the people preliminary to the rising the government's first act almost was to abolish or radically modify all Spanish taxes. This action was only tentative, of course. It was hurried, and its effects could not be otherwise than imperfect and unequal. But if tentative, imperfect, and unequal, the modified tax was recognized to be and was in fact far less oppressive than that which had theretofore prevailed. Under these circumstances it would have somewhat affected the good relations then existing between us and the people to have restored that which their provisional government had abrogated or modified prior to our coming. Moreover, it would have given ground for the opinion that the condition of the native was in no wise to be ameliorated or improved by the change of sovereigns. Of course the fact that upon occupying the island a provisional government was found administering local affairs did not debar the United States from removing such a government; neither did it prevent the imposition and collection of the old Spanish contributions. It simply introduced the question of whether under existing conditions and considering all the circumstances it would be policy to enforce a hateful tax against the island whose friendly feeling the new sovereign was anxious to cultivate and retain. The provisional government understood and so declared in its proposed constitution that the United States would at least collect all customs imposts, all stamp taxes (sello y timbre), and all other taxes on commerce and industrial products which might be necessary to provide for the common defense, to promote the general welfare, and to pay all obligations incurred to the sovereign power, but I do not think that it was expected that the necessary revenue for such purposes would be secured by enforcing the unmodified Spanish taxes and imposts.

In December of 1899 some correspondence was initiated concerning revenue to be derived from Negros, and as a result a direction was given to report to department headquarters (now Division of the Phil-

ippines) the name of some officer to act as revenue officer. Captain Jones was named to the present headquarters, Division of the Philippines, in February, 1900, I believe, but owing to the creation of the various departments and other intervening causes the appointment was not made at Manila, but was finally made at Iloilo, May 25, 1900, by the department commander upon the formation of the Department of the Visayas.

In view of the existence in Negros of conditions radically and essentially different from that prevailing in any of the other islands, the revenue officer has asked how far the revenue system in force elsewhere shall be put in operation here; and there the matter rests for the present. At this time the United States is only collecting the registration certificate. From such books of account as are at hand it appears that the Hacienda de Publico under the Spanish régime collected the following revenues from occidental Negros during the year 1897:

Cedulas of all classes	$200,957.25
Opium monopoly	24,000.00
Papal sellada	15,305.09
Contribucion industrial	11,068.07
Contribucion Venta de Terrenos Publicos	5,095.42
Chinos	4,591.65
Velor de Maderas and Lenas	3,002.16
Contribucion urbana	703.03
Gallera (estimated)	15,000.00
Sello y resello Pesas y Medidas (estimated)	2,000.00
Carros e carriages (estimated)	2,000.00
Total	283,722.67
The receipts from oriental Negros were about one-third more	94,574.23
Or a grand total of about	378,296.90

In addition to the sum so derived by the Spanish Government there was an export charge of about 16¼ cents on every picol of exported sugar. According to the books of Kerr & Co. the sugar product entering Iloilo was 2,089,000 picols in 1897, 2,470,000 picols in 1898, 1,230,000 picols in 1899, and about 700,000 picols (estimated) for 1900, nearly all of which came from Negros. I believe the export charges were collected by the United States for the years 1899 and 1900.

The municipos were supported and maintained by a revenue obtained from "matanzas, vadeos, mercados, pesquerias, 5 per cent of the contribucion urbana, credencials de ganado, billiares, functiones de teatro, curreras de caballos, encierro de animales, alumbrado y lumpieza, prestacion personal (15 days' public work), 1 cent a pound on meat, etc."

Of the export taxes and contributions collected by the Hacienda de Publico during the year 1897 there was expended by the Spanish on the administration of occidental Negros and for the benefit of the province, roads, schools, etc., only the sum of $49,751.47, and the expenditures in oriental Negros were about the same. The receipts and expenditures of the present provisional government from the 6th day of November, 1899, down to June 30 of this year are set out in the account hereto annexed and marked Exhibit A.

These receipts and expenditures were made under the general provisions of General Order No. 30, office military governor, series 1899, and particularly by virtue of paragraphs XXIII, XIV, and IX thereof, read in the order indicated.

The cost of maintaining the establishment directed by Order No. 30 can not be less than $120,000 a year, exclusive of schools and roads. With schools in only passable working order established in each of the 64 pueblos of the island, the cost will not be much less than $80,000 additional. At least as much more should be expended on roads and restoration of bridges. A copy of the presupuesto of estimated expenses for the maintenance of the government during the year is hereto annexed and marked Exhibit B. The total receipts from occidental Negros, as appears by Exhibit A, are $109,556.29, and the total expenditures $77,412.52. In addition to this oriental Negros, by means of its subdelegation, has collected $18,016.89, and has expended $1,681.99. This makes a grand total of $127,573.18 receipts and $79,094.51 expenditures in a little less than eight months.

And now what is to be the fate of Negros? There's the rub. She can not nor ought she to have a form of government different from that which may be finally and permanently established to govern a tranquilized and pacified archipelago; but ought she to lose at once all her concessions because disturbed conditions existing or likely to arise elsewhere preclude for the present the granting of similar privileges to all? She has what she has because she was what she was. She is what she is. Ought it to be entirely taken from her because her sisters are a bit wayward or threaten to become so? Her position toward the United States from the very first has been unique, and in view of that fact a certain measure of local self-government was conceded to her by the military authority pending action on the constitution which she proposed for herself. She was the only island of the group willing, nay, eager, to accept the situation without debate. She was made a sort of experimental station and became the trying-out ground to establish how far local self-government might be exercised with benefit to the people and security to life and property. As her conduct throughout all the trouble has been peculiar to herself, so the government she enjoys is different from that prevailing in the other islands. How far this condition of affairs can be maintained I do not pretend to say, nor is it a matter for me to judge. I believe, however, that any radical diminution of the privileges now enjoyed by the people of the island without the substitution of something more or less soothing to their amour propre might be misconstrued and might create impressions injurious to our good faith, especially as the agents of insurrection have persistently prophesied that local self-government, when it had served our purpose, would swiftly disappear to reappear no more forever in any form. However, what is or is not to be done with Negros is beyond my bailiwick, and if I have got over the line I beg to replace myself "a-dentro de la legalidad," and offer my interest in the subject as an excuse for my trespass.

Hereto attached and marked "Exhibit C" is a proposed system of property taxation which the consejo now has under consideration.

The telegraph line has been completed from Himamaylan to Escalante. Temporarily there is an interruption, owing to the fact that the cable in the river was broken by the strong current.

Very respectfully,

JAMES H. SMITH,
Brigadier-General, U. S. Volunteers, Commanding.

EXHIBIT A.

Statement of the receipts and disbursements for the months of November and December, 189-

DISBURSEMENTS.

Civil government	$1,915.
Council	1,027.
Superior court of justice	2,836.
Office of attorney-general	695. 83
Office of secretary of interior	2,237. 19
Office of secretary of treasury	798. 58
Office of secretary of public instruction	762. 98
Office of secretary of agriculture	1,173. 41
Office of auditor	826. 28
Penal establishment	3,020. 92
Contingent expenses	2,001. 60
Provisional government	606. 46
Expenses unclassified	100. 00
	18,002. 67

RECEIPTS.

Cash on hand November 1		10,469. 56
Deposits	$500. 00	
Fines	5,490. 00	
Opium	3,010. 04	
20 per cent of registration	1,071. 10	
Industrial taxes	299. 37	
		10,370. 51
		20,840. 07

Bacolod, December 31, 1899.

CIVIL GOVERNMENT.

1899.			
Nov. 30.	Salary of governor	416. 66	
	Salaries of personnel	230. 33	
	Stationery, etc	60. 42	
	Maintenance of lepers	40. 50	
			747. 91
Dec. 31.	Salary of governor	500. 00	
	Salaries of personnel	520. 00	
	Stationery, etc	68. 25	
	Maintenance of lepers	67. 50	
	Lights	12. 00	
			1,167. 75
			1,915. 66

COUNCIL.

Dec. 31.	Salaries of councilmen from November 29 to date	1,027. 50

SUPERIOR COURT OF JUSTICE.

Nov. 30.	Salaries of judges	659. 50	
	Salaries of personnel	427. 50	
	Stationery, etc	25. 05	
			1,112. 05
Dec. 31.	Salaries of judges	791. 66	
	Salaries of personnel	907. 50	
	Stationery, etc	25. 05	
			1,724. 21
			2,836. 26

OFFICE OF ATTORNEY-GENERAL.

1899.			
Nov. 30.	Salary of attorney-general	$208.33	
	Salaries of personnel	92.00	
	Stationery, etc	10.50	
			$310.83
Dec. 31.	Salary of attorney-general	250.00	
	Salaries of personnel	120.00	
	Stationery, etc	15.00	
			385.00
			695.83

OFFICE OF SECRETARY OF INTERIOR.

Nov. 30.	Salary of secretary	208.33	
	Salaries of personnel	105.00	
	Stationery, etc	15.20	
	Salary of physician and vaccinator	123.33	
	Office rent	250.00	
	Salaries of post-office and telegraph employees	317.40	
	Lights	26.00	
			1,045.26
Dec. 31.	Salary of secretary	250.00	
	Salaries of personnel	210.00	
	Stationery, etc	15.20	
	Salary of physician and vaccinator	123.33	
	Office rent	250.00	
	Salaries of post-office and telegraph employees	317.40	
	Lights	26.00	
			1,191.93
			2,237.19

OFFICE OF THE SECRETARY OF TREASURY.

Nov. 30.	Salary of the secretary	208.33	
	Salaries of personnel	108.00	
	Stationery, etc	26.25	
			342.58
Dec. 31.	Salary of secretary	250.00	
	Salaries of personnel	180.00	
	Stationery, etc	26.00	
			456.00
			798.58

OFFICE OF SECRETARY OF PUBLIC INSTRUCTION.

Nov. 30.	Salary of secretary	208.33	
	Salaries of personnel	80.50	
	Stationery, etc	21.15	
	Prison teacher	8.00	
			317.98
Dec. 31.	Salary of secretary	250.00	
	Salaries of personnel	145.00	
	Secretary, etc	20.00	
	Prison teacher	30.00	
			445.00
			762.98

OFFICE OF SECRETARY OF AGRICULTURE.

Nov. 30.	Salary of secretary	208.33	
	Salaries of personnel	196.25	
	Stationery, etc	72.25	
			476.83

1899.			
Dec. 31.	Salary of secretary	$250.00	
	Salaries of personnel	374.33	
	Stationery, etc	72.25	
			$696.
			1,173.

AUDITOR'S OFFICE.

Nov. 30.	Salary of auditor	208.33	
	Salaries of personnel	120.00	
	Stationery, etc	24.95	
			353.28
Dec. 31.	Salary of auditor	250.00	
	Salaries of personnel	200.00	
	Stationery, etc	23.00	
			473.00
			826.28

PENAL ESTABLISHMENT.

Nov. 30.	Salaries of officials	176.00	
	Board of prisoners	1,323.45	
	Medicines	57.10	
	Lights and sundries	13.00	
			1,579.55
Dec. 31.	Salaries of officials	161.00	
	Board of prisoners	1,258.05	
	Medicines	9.32	
	Lights and sundries	13.00	
			1,441.37
			3,020.92

CONTINGENT EXPENSES.

	Incurred in November	2,001.60

PROVISIONAL GOVERNMENT.

Nov. 30.	Salaries of personnel of military governor	387.50
	Salaries of personnel in interior department	55.00
	Same, treasury department	44.00
	Same, public works	20.00
	Same, department of justice	95.50
	Concierge and servants	7.46
		606.46

UNCLASSIFIED EXPENSES.

	Delivered to civil governor for the aid of convicts released, under promise of reimbursement if the same was disapproved by the council	100.00
	Total	18,002.67

Bacolod, December 31, 1899.

Statement of receipts and disbursements for the first six months of the year 1900.

DISBURSEMENTS.

Civil government	$6,115.02
Council	4,059.00
Superior court of justice	11,643.41

Department of interior	$7,225.10	
Department of treasury	2,960.46	
Department of public instruction	4,981,51	
Department of agriculture	6,471.34	
Attorney-general's office	2,218.15	
Auditor's office	2,694.25	
Penal establishment	9,347.29	
Contingent expenses	1,359.93	
Reimbursement of national subscription	334.40	
		$59,409.86

RECEIPTS.

Twenty per cent of registration	7,088.44	
Fines	9,148.60	
Fees for cutting timber and wood	1,994.29	
Judicial fees	96.69	
Industrial taxes	11,563.54	
Proceeds of the farm	4,019.48	
Opium	9,015.12	
Deposits	2,011.00	
Public lands	1,461.25	
Certificates of citizenship	38,452.46	
Provisional government of Damaguete	3,790.89	
Miscellaneous receipts	74.46	
		88,716.22

Bacolod, June 30, 1900.

CIVIL GOVERNMENT.

1900.			
Jan. 31.	Salary of governor	500.00	
	Salaries of personnel	395.00	
	Stationery, printing, contingencies, and lights	46.80	
			941.80
Feb. 28.	Salary of governor	500.00	
	Salaries of personnel	447.49	
	Stationery, printing, contingencies, and lights	64.72	
			1,012.21
Mar. 31.	Salary of governor	500.00	
	Salaries of personnel	485.00	
	Stationery, printing, contingencies, and lights	99.36	
	Typewriter	120.00	
			1,204.36
Apr. 30.	Salary of governor	500.00	
	Salaries of personnel	411.66	
	Stationery, etc.	38.62	
			950.28
May 31.	Salary of governor	500.00	
	Salaries of personnel	398.33	
	Stationery, etc.	40.15	
			938.46
June 30.	Salary of governor	500.00	
	Salaries of personnel	485.00	
	Contingent expenses	12.54	
	Stationery, etc. (pending)	70.35	
			1,067.89
			6,115.02

COUNCIL.

June 30.	Salaries of councilmen, mileage, secretary, etc., from January 1 to date	4,059.00

SUPERIOR COURT OF JUSTICE.

Jan. 31.	Salaries of judges	791.66	
	Salaries of personnel	956.00	
			1,747.66

1900.			
Feb. 28.	Salaries of judges	$791.66	
	Salaries of personnel	961.50	
	Stationery, etc	79.75	
			$1,832.91
Mar. 31.	Salaries of judges	791.66	
	Salaries of personnel	1,086.00	
	Stationery, etc	77.27	
			1,954.
Apr. 30.	Salaries of judges	791.66	
	Salaries of personnel	1,105.50	
	Stationery, etc	58.62	
			1,955.
May 31.	Salaries of judges	791.66	
	Salaries of personnel	1,126.00	
	Stationery, etc	62.11	
	Six tables	90.00	
			2,109.77
June 30.	Salaries of judges	791.66	
	Salaries of personnel	1,166.00	
	Stationery, etc	42.70	
	Two tables and four benches	42.00	
			2,042.36
			11,643.41

DEPARTMENT OF INTERIOR.

Jan. 31.	Salary of secretary	250.00	
	Salaries of personnel	235.00	
	Physician and vaccinator	113.00	
	Office rent	250.00	
	Stationery and printing	8.00	
	Salary of post-office and telegraph employees	282.40	
	Lights	26.00	
			1,166.40
Feb. 28.	Salary of secretary	250.00	
	Salaries of personnel	340.00	
	Physician and vaccinator	115.00	
	Office rent	250.00	
	Stationery and printing	9.75	
	Salaries of post-office and telegraph employees	282.40	
	Lights	26.00	
			1,273.15
Mar. 31.	Salary of secretary	250.00	
	Salaries of personnel	340.00	
	Physician and vaccinator	115.00	
	Office rent	250.00	
	Printing	454.50	
	Salary of post-office and telegraph employees	207.40	
	Lights	26.00	
			1,192.90
Apr. 30.	Salary of secretary	250.00	
	Salaries of personnel	340.00	
	Physician and vaccinator	115.00	
	Office rent	250.00	
	Stationery, etc	4.50	
	Salary of post-office and telegraph employees	207.40	
	Lights	26.00	
			1,192.90
May 31.	Salary of secretary	250.00	
	Salaries of personnel	340.00	
	Physician and vaccinator	115.00	
	Office rent	250.00	
	Stationery and printing	12.45	
	Salary of post-office and telegraph employees	207.40	
	Lights	26.00	
			1,200.85

1900.			
June 30.	Salary of secretary	$250.00	
	Salaries of personnel	340.00	
	Physician and vaccinator	115.00	
	Office rent	250.00	
	Stationery and printing	10.50	
	Salary of post-office and telegraph employees	207.40	
	Lights	26.00	
			$1,198.90
			7,225.10

TREASURY DEPARTMENT.

Jan. 31.	Salary of secretary	250.00	
	Salaries of personnel	190.00	
	Stationery, etc	8.00	
			448.00
Feb. 28.	Salary of secretary	250.00	
	Salaries of personnel	190.00	
	Stationery, etc	8.00	
			448.00
Mar. 31.	Salary of secretary	250.00	
	Salaries of personnel	210.00	
	Stationery, etc	8.00	
			468.00
Apr. 30.	Salary of secretary	250.00	
	Salaries of personnel	210.00	
	Stationery, etc	8.00	
			468.00
May 31.	Salary of secretary	250.00	
	Salaries of personnel	286.66	
	Stationery, etc	7.30	
	Table	15.00	
	Books	12.00	
			570.96
June 30.	Salary of secretary (pending)	250.00	
	Salaries of personnel	300.00	
	Stationery, etc. (pending)	7.50	
			557.50
			2,960.46

DEPARTMENT OF PUBLIC INSTRUCTION.

Jan. 31.	Salary of secretary	250.00	
	Salaries of personnel	140.00	
	Stationery, etc	5.60	
	Teachers' salaries	396.00	
			791.60
Feb. 28.	Salary of secretary	250.00	
	Salaries of personnel	140.00	
	Stationery, etc	10.00	
	Teachers' salaries	390.00	
			790.00
Mar. 31.	Salary of secretary	250.00	
	Salaries of personnel	140.00	
	Stationery, etc	10.00	
	Teachers' salaries	390.00	
			790.00
Apr. 30.	Salary of secretary (pending)	250.00	
	Salaries of personnel	140.00	
	Stationery, etc	9.25	
	Teachers' salaries	390.00	
			789.25
May 31.	Salary of secretary (pending)	250.00	
	Salaries of personnel	140.00	
	Stationery, etc. (pending)	10.00	
	Teachers' salaries	525.16	
	Teachers' salaries (pending)	52.50	
			977.66

1900.			
June 30.	Salary of secretary (pending)	$250.00	
	Salaries of personnel	140.00	
	Stationery (pending)	7.50	
	Teachers' salaries	210.00	
	Teachers' salaries (pending)	235.50	
			$843.0
			4,981.51

DEPARTMENT OF AGRICULTURE.

Jan. 31.	Salary of secretary	250.00	
	Salaries of personnel	150.00	
	Stationery, etc	30.00	
	Farm service	230.00	
			660.00
Feb. 28.	Salary of secretary	250.00	
	Salaries of personnel	150.00	
	Stationery, etc	30.00	
	Farm service	280.00	
			710.00
Mar. 31.	Salary of secretary	250.00	
	Salaries of personnel	150.00	
	Stationery, etc	30.00	
	Farm service	280.00	
			710.00
Apr. 30.	Salary of secretary	250.00	
	Salaries of personnel	150.00	
	Stationery, etc	30.00	
	Farm service	260.00	
			690.00
May 31.	Salary of secretary	250.00	
	Salaries of personnel	150.00	
	Stationery, etc	30.00	
	Farm service	230.00	
			660.00
June 30.	Salary of secretary	250.00	
	Salaries of personnel	150.00	
	Stationery, etc	30.00	
	Expenses on farm from Feb. 2 to Apr. 30	2,611.34	
			3,041.34
			6,471.34

OFFICE OF ATTORNEY-GENERAL.

Jan. 31.	Salary of attorney-general	250.00	
	Salaries of personnel	115.00	
			365.00
Feb. 28.	Salary of attorney-general	250.00	
	Salaries of personnel	115.00	
	Stationery, etc	3.50	
			368.50
Mar. 31.	Salary of attorney-general	250.00	
	Salaries of personnel	115.00	
			365.00
Apr. 30.	Salary of attorney-general	250.00	
	Salaries of personnel	115.00	
			365.00
May 31.	Salary of attorney-general	250.00	
	Salaries of personnel	125.00	
	Stationery, etc	4.65	
			379.65
June 30.	Salary of attorney-general	250.00	
	Salaries of personnel	125.00	
			375.00

AUDITOR'S OFFICE.

1900.			
Jan. 31.	Salary of auditor	$250.00	
	Salaries of personnel	200.00	
			$450.00
Feb. 28.	Salary of auditor	250.00	
	Salaries of personnel	200.00	
	Stationery, etc	2.50	
			452.50
Mar. 31.	Salary of auditor	250.00	
	Salaries of personnel	200.00	
			450.00
Apr. 30.	Salary of auditor	250.00	
	Salaries of personnel	200.00	
			450.00
May 31.	Salary of auditor	250.00	
	Salaries of personnel	200.00	
	Stationery, etc	4.00	
			454.00
June 30.	Salary of auditor	250.00	
	Salaries of personnel	175.00	
	Stationery, etc	12.75	
			437.75

PENAL ESTABLISHMENT.

Jan. 31.	Salaries of officials	164.00	
	Materials and lights	13.00	
	Board of prisoners	1,335.45	
	Medicines	30.38	
			1,542.83
Feb. 28.	Salaries of officials	164.00	
	Materials and lights	13.00	
	Board of prisoners	1,255.65	
	Medicines	30.39	
			1,463.04
Mar. 31.	Salaries of officials	164.00	
	Materials and lights	13.00	
	Board of prisoners	1,144.20	
	Medicines	30.38	
			1,351.58
Apr. 30.	Salaries of officials	164.00	
	Material and lights	13.00	
	Board of prisoners	1,286.25	
	Medicines	30.39	
			1,493.54
May 31.	Salaries of officials	164.00	
	Material and lights	13.00	
	Board of prisoners	1,394.10	
	Medicines	39.85	
			1,610.95
June 30.	Salaries of officials	164.00	
	Material and lights (pending)	10.00	
	Board of prisoners	1,358.25	
	Medicines (pending)	33.00	
			1,565.25
	Credit granted this establishment by decrees Nos. 495 and 692		320.00
			9,347.29

CONTINGENT EXPENSES.

May 19.	13 seals—2 for civil government, 1 for the council, 4 for the superior court of justice, 1 for the auditor, 1 for the attorney-general, 1 each for the secretaries of the interior, the treasury, agriculture, and public instruction	290.00	

1900.			
June 2.	Maintenance of lepers during January and February.	$65.00	
June 8.	Printing of 111,100 blank cedulas of citizenship, paid La Libertad	481.43	
June 27.	Expenses of the judge of the eastern department in journey to Dumaguete	523.50	
			$1,359.93
	Return of national subscription to town of Cabancalan		334.40

Bacolod, June 30, 1900.

EXHIBIT B.

Estimate of expenditures for the year 1900, reported by auditor.

Items of expense.	Compensation. Month.	Compensation. Year.	Appropriation
Section 1.—Judicial department.			
Personnel of the courts:			
Supreme court of justice—			*Mexican pesos.*
1 chief justice	291.22	3,500.00	
2 associate justices (each)	250.00	6,000.00	
1 secretary	150.00	1,800.00	
2 clerks, first class (each)	25.00	600.00	
1 clerk, second class	15.00	180.00	
1 janitor	25.00	300.00	
1 bailiff	15.00	180.00	
1 porter	6.00	72.00	
			12,632.00
Courts of first instance, administrative and subordinate personnel—			
Judicial department of the north—			
1 acting clerk of the court	125.00	1,500.00	
2 officials, third class (each)	75.00	1,800.00	
2 clerks, first class (each)	25.00	600.00	
1 bailiff	15.00	180.00	
3 clerks, second class	15.00	540.00	
Judicial department of the south—			
1 acting clerk of court	125.00	1,500.00	
2 officials, third class (each)	75.00	1,800.00	
2 clerks, first class (each)	25.00	600.00	
3 clerks, second class (each)	15.00	540.00	
1 bailiff	15.00	180.00	
Central judicial department—			
1 acting clerk of court	125.00	1,500.00	
2 officials, third class (each)	75.00	1,800.00	
2 clerks, first class (each)	25.00	600.00	
3 clerks, second class	15.00	540.00	
1 bailiff	15.00	180.00	
			13,860.00
Total for chapter 1			26,492.00
Courts, sundry expenses:			
Appropriation for stationery for superior courts and three departments	100.00	1,200.00	
Sundry expenses	2.00	24.00	
Appropriation for stamps		80.00	
Expenses for furniture—			
9 desks, at $15.00		135.00	
12 chairs, at $1.50		18.00	
4 benches, long, at $3.00		12.00	
12 inkstands, at 50 cents		6.00	
Extraordinary expenses to reimburse the judge of the eastern department for disbursements occasioned by the establishment of the justice court at Dumagnete		535.50	
			1,998.50
Total for section 1			28,490.50
Section 2.—Civil government and cabinet of the island.			
Appropriation for expenses of both organizations—Personnel:			
Salary of civil governor	520.00	6,000.00	
Secretary's office:			
1 secretary	150.00	1,800.00	
1 official, second class	100.00	1,200.00	
4 clerks, first class (each)	25.00	1,200.00	
1 janitor	15.00	180.00	
2 porters (each)	10.00	240.00	
1 Government interpreter	100.00	1,200.00	
			11,820.00

EXHIBIT B.—*Estimate of expenditures for the year 1900, reported by auditor*—Continued.

Items of expense.	Compensation.		Appropriation.
	Month.	Year.	
Section 2.—Civil government and cabinet of the island—Cont'd.			
Appropriations for expenses of both organizations—Personnel—Continued.			
Cabinet of the island:			
Compensation for 8 cabinet members for 120 days, at $8 each per day	.....	7,680.00	*Mexican pesos.*
Compensation of secretary for mileage, calculated approximately	.....	1,392.00	
			10,032.00
Total, chapter 1	.....	.....	21,852.00
Appropriation for expenses of civil governor's office, sundry expenses:			
Supplies—			
Stationery for civil governor's office and cabinet	25.00	300.00	
Lighting civil governor's office	10.00	120.00	
Printing office	40.00	480.00	
Sundries	50.00	600.00	
Household expenses	.....	500.00	
			2,000.00
Extraordinary expenses—			
1 orderly	.....	10.00	
1 typewriter	.....	200.00	
Seals for governor's office and cabinet	.....	10.00	
Seals for governor's office, as per appropriation of $350 May 17	.....	90.00	
Balance of said appropriation	.....	60.00	
For lepers, as per appropriation June 1	.....	65.00	
Paper and printing of 111,100 certificates of citizenship and residence as foreigners, as authorized June 1	.....	481.43	
			916.43
Total, chapter 2	.....	.....	2,916.43
Total, section 2	.....	.....	24,768.43
Section 3.—Office of the secretary of the treasury.			
Appropriation for the expenses of said office:			
Personnel—			
Salary of secretary	250.00	3,000.00	3,000.00
Administrative and subordinate personnel of secretary's office—			
2 officials	100.00	2,400.00	
1 official, fourth class	50.00	600.00	
2 clerks, first class	25.00	600.00	
			3,600.00
			6,600.00
Less amount of above salaries paid for services from January 1 to May 7 of current year	.....	.....	836.33
Total chapter 1	.....	.....	5,763.67
Appropriation for expenses of the office of the secretary of the treasury:			
Supplies—			
Ordinary expenses for stationery	8.00	96.00	96.00
Extraordinary expenses—payment of 2 second-class clerks temporarily employed, one 43 days, one 37 days	.....	40.00	
One table	.....	15.00	
Four auxiliary books	.....	12.00	
			67.00
Total chapter 2	.....	.....	163.00
Total section 3	.....	.....	5,926.67
Section 4.—Office of secretary of the interior.			
Appropriations for expenses of said secretary's office:			
Personnel—			
Salary of secretary	250.00	3,000.00	3,000.00
Administrative and subordinate personnel of the secretary's office—			
1 official, first class	125.00	1,500.00	
1 official, third class	75.00	900.00	
1 clerk, first class	25.00	300.00	
1 orderly	10.00	120.00	
			2,820.00

EXHIBIT B.—*Estimate of expenditures for the year 1900, reported by auditor*—Continued.

Items of expense.	Compensation. Month.	Compensation. Year.	Appropriation.
Section 4.—Office of secretary of the interior—Continued.			
Appropriation for expenses of said secretary's office—Cont'd.			
Personnel—Continued.			
Forestry department—			*Mexican pesos.*
1 chief official of forests	75.00	900.00	
1 first-class official of forests	60.00	720.00	
5 forestry officials	40.00	2,400.00	
1 draftsman	30.00	360.00	
			4,380.00
Health department—			
1 chief medical officer	85.00	1,020.00	
4 vaccinators	30.00	1,440.00	
			2,460.00
Mails and telegraphs—Bacolod station—			
1 official, first class	100.00	1,200.00	
1 clerk, first class	25.00	300.00	
2 watchmen	18.75	450.00	
4 orderlies	7.20	345.60	
4 drivers	8.00	384.00	
Selay station—			
1 watchman	18.75	225.00	
2 orderlies	7.20	172.80	
Bogo station—			
1 official, fourth class	50.00	600.00	
1 watchman	18.75	225.00	
1 orderly	7.20	86.40	
Dumaguete section—			
1 official	30.00	360.00	
			4,348.80
			17,008.80
Public jail of Bacolod—			
1 official, third class	75.00	900.00	
1 official, fourth class	50.00	600.00	
1 clerk, second class	15.00	180.00	
2 porters	12.00	288.00	
Dumaguete jail—			
1 official, fourth class	50.00	600.00	
1 clerk	10.00	120.00	
2 porters	6.00	144.00	2,832.00
Total chapter 1			19,840.80
Appropriation for expenses of office of secretary of the interior:			
Sundry expenses—supplies—			
Stationery of office	10.00	120.00	
Printing of office	30.00	360.00	
			480.00
Stationery of 5 forestry officials, at $2 each		120.00	
Stationery of chief forestry official	4.00	48.00	
Keep of 6 horses for officials at $6 each		72.00	
			240.00
Lighting Bacolod station	10.00	120.00	
Lighting Selay station	8.00	96.00	
Lighting Bogo station	8.00	96.00	
			312.00
Stationery and lighting of Bacolod jail	13.00	156.00	
Medicine	40.00	480.00	
Supplies and lighting Dumaguete jail	4.66	56.00	
Dumaguete jail, medicine	10.00	120.00	
			812.00
Rations for prisoners in Bacolod and Dumaguete jail		20,000.00	20,000.00
Rent of building occupied by governor of island of Bacolod	250.00	3,000.00	
Rent of Dumaguete jail	100.00	1,200.00	
			4,200.00
Extraordinary expenses incurred in aiding pardoned prisoners under order No. 42		100.00	
Material for repair of Bacolod jail *v.* decree No. 495		170.00	
Articles for service of same *v.* decree No. 692		150.00	
			420.00
Public works—necessary repair of the bridges of the public highway, according to decree No. 593		10,000.00	
			10,000.00
Total chapter 2			36,464.00
Total section 4			56,304.80

EXHIBIT B.—*Estimate of expenditures for the year 1900, reported by auditor*—Continued.

Items of expense.	Compensation. Month.	Compensation. Year.	Appropriation.
Section 5.—Office of secretary of agriculture.			
Appropriation for expenses of said office:			
Personnel—			*Mexican pesos.*
Salary of secretary	250.00	3,000.00	3,000.00
Subaltern personnel of secretary's office—			
1 official, second class	100.00	1,200.00	
1 official, fourth class	50.00	600.00	
			1,800.00
Personnel of the model farm, La Carlota, during five months of current year—			
1 manager	120.00	600.00	
1 foreman	50.00	250.00	
1 porter	20.00	100.00	
1 servant	10.00	50.00	
8 students	10.00	400.00	
			1,400.00
Total chapter 1			6,200.00
Expenses of secretary's office (agriculture)—			
Sundry expenses—supplies—			
Stationery	30.00	360.00	
			360.00
Expenses of model farm according to decree No. 746.			4,000.00
Total chapter 2			4,360.00
Total section 5			10,560.00
Section 6.—Office of secretary of public instruction.			
Expenses of said office—personnel:			
Salary of secretary	250.00	3,000.00	
			3,000.00
Administrative and subaltern personnel—			
1 official, second class	100.00	1,200.00	
1 clerk, first class	25.00	300.00	
1 clerk, second class	15.00	180.00	
			1,680.00
1 teacher for the prisoners in Bacolod jail for six months	30.00	180.00	180.00
Professors in public schools in the towns—			
17 professors, first class	60.00	12,240.00	
20 professors, second class	45.00	11,340.00	
27 professors, third class	30.00	9,720.00	
130 assistant professors	15.00	23,400.00	
17 professors of English	60.00	12,240.00	
17 female professors, first class	60.00	12,240.00	
21 female professors, second class	45.00	13,340.00	
27 female professors, third class	30.00	9,720.00	
130 assistant professors	15.00	23,400.00	
			127,820.00
Total chapter 1			132,500.00
Expenses of office of secretary of public instruction—supplies:			120.00
Stationery	10.00	120.00	
Educational supplies		10,000.00	
			10,000.00
Total chapter 2			10,120.00
Total section 6			142,620.00
Section 7.—Attorney-general's office.			
Office expenses—personnel:			
Salary of attorney-general	250.00	3,000.00	3,000.00
Administrative and subaltern personnel—			
Official, second class	100.00	1,200.00	
Clerk, first class	25.00	300.00	
			1,500.00
			4,500.00
Less the salary of 1 second-class clerk as entered in former estimate from Jan. 1 to May 7			63.50
Total chapter 1			4,436.50

EXHIBIT B.—*Estimate of expenditures for the year 1900, reported by auditor*—Continued.

Items of expense.	Compensation. Month.	Compensation. Year.	Appropriations.
Section 7.—Attorney-general's office—Continued.			
Supplies:			*Mexican pesos.*
Stationery		120.00	120.00
1 desk			30.00
1 desk			15.00
			165.00
			4,601.50
Section 8.—Auditor's office.			
Office expenses—personnel:			
Salary of auditor	250.00	3,000.00	3,000.00
Administrative and subaltern personnel—			
1 official, first class	100.00	1,200.00	
1 official, third class	75.00	900.00	
1 clerk, first class	25.00	300.00	
			2,400.00
Total chapter 1			5,400.00
Supplies:			
Stationery	13.50	162.00	162.00
Total chapter 2			162.00
Total section 8			5,562.00

RECAPITULATION.

Section 1, judicial department	$28,490.50
Section 2, civil governor's office and cabinet	24,768.43
Section 3, office of secretary of treasury	5,926.67
Section 4, office of secretary of interior	56,304.80
Section 5, office of secretary of agriculture	10,560.00
Section 6, office of secretary of public instruction	142,620.00
Section 7, attorney-general's office	4,601.50
Section 8, auditor's office	5,562.00
Total	278,833.90

Estimate for the personnel and supplies for the superior court of justice.

In a meeting of the council, presided over by one of the councilmen of the island on account of the absence of the governor, held on the 20th of December, 1899, the following was adopted:

That the following estimate for the personnel and supplies for the superior court of justice be approved:

	Per month.	Per year.
SUPERIOR COURT.		
1 secretary	$150.00	$1,800.00
2 clerks, first class, at $25 each	50.00	600.00
1 clerk, second class, at $15	15.00	180.00
1 conciergе, at $25	25.00	300.00
1 bailiff, at $15	15.00	180.00
1 messenger, at $6	6.00	72.00
JUDICIAL DEPARTMENT OF THE NORTHWEST.		
1 chief clerk, at $125	125.00	1,500.00
2 assistants, at $75 each	150.00	1,800.00
2 clerks, first class, at $25 each	50.00	600.00
3 clerks, second class, at $15 each	45.00	540.00
1 bailiff, at $15	15.00	180.00
JUDICIAL DEPARTMENT OF THE SOUTHWEST.		
1 chief clerk, at $125	125.00	1,500.00
2 assistants, at $75 each	150.00	1,800.00
2 clerks, first class, at $25 each	50.00	600.00
3 clerks, second class, at $15 each	45.00	540.00
1 bailiff, at $15	15.00	180.00

	Per month.	Per year.
JUDICIAL DEPARTMENT OF THE EAST.		
1 chief clerk, at $125	$125.00	$1,500.00
2 assistants, at $75 each	150.00	1,800.00
2 clerks, first class, at $25 each	50.00	600.00
3 clerks, second class, at $15 each	45.00	540.00
1 bailiff, at $15	15.00	180.00
Stationery, supplies, etc., for the three judicial departments	100.00	1,200.00
Contingent expenses	2.00	24.00
FURNITURE (TO BE PURCHASED AT ONCE).		
9 writing tables, at $15 each	135.00	.....
12 chairs, at $1.50 each	18.00	.....
4 long benches, at $3 each	12.00	.....
12 inkstands, at 50 cents each	6.00	.....

This estimate for personnel and supplies shall take effect on the 1st day of January, 1900.

MELECIO SEVERINO,
Civil Governor and President of the Council.

Witnessed by—
JOSÉ HILADO,
Secretary of the Council.

Approved.

JAMES SMITH,
Brigadier-General, U. S. Volunteers, Military Governor, Island of Negros.

BACOLOD, January 23, 1900.

Estimate for personnel and supplies for the civil government.

At a meeting of the council, presided over by the civil governor, held on the 22d of January, 1900, the following was adopted:

The following estimate for the personnel and supplies of the civil government is approved:

	Per month.	Per year.
PERSONNEL.		
1 secretary, at $150	$150.00	$1,800.00
1 assistant, at $100	100.00	1,200.00
4 clerks, first class (1 for council), at $25 each	100.00	1,200.00
1 interpreter, at $100	100.00	1,200.00
1 concierge, at $15	15.00	180.00
2 messengers, at $10 each	20.00	240.00
SUPPLIES.		
Stationery, etc., for government and council	25.00	300.00
Lights	10.00	120.00
Printing	40.00	480.00
CONTINGENCIES.		
Contingent expenses	50.00	600.00
TO BE PAID BUT ONCE.		
1 orderly	10.00	.....
2 seals, 1 for government and 1 for council	10.00	.....
1 typewriter	200.00	.....

This estimate shall take effect on the 1st day of January, 1900.

MELECIO SEVERINO,
Civil Governor and President of the Council.

Attest:
JOSÉ HILADO,
Secretary of the Council.

[First indorsement.]

MILITARY GOVERNMENT OF THE ISLAND OF NEGROS,
Bacolod, February 6, 1900.

Respectfully referred to the auditor for report and to be filed with other estimates.

JAMES SMITH,
Brigadier-General, U. S. Volunteers, Military Governor, Negros.

[Second indorsement.]

MILITARY GOVERNMENT OF THE ISLAND OF NEGROS,
Bacolod, January 23, 1900.

This estimate for the personnel and supplies of the civil government is approved. It is thought, however, that the salary of messengers may be reduced to $6 each per month. It is unjust to pay messengers the same salary as clerks receive.

JAMES SMITH,
Brigadier-General, U. S. Volunteers, Military Governor, Negros.

Estimate for personnel and supplies for the offices of the auditor, the attorney-general, and the departments of the interior, the treasury, public instruction, and agriculture.

At meetings of the council held on the 22d and 23d of December, 1899, presided over by the civil governor, and also on the 20th of December, 1899, and the 4th of January, 1900, presided over by a member of the council of the island, the following was adopted:

That the following estimate for the personnel and supplies for the offices of the auditor, attorney-general, and the departments of the interior, the treasury, public instruction, and agriculture, are approved:

	Per month.	Per year.
AUDITOR'S OFFICE.		
Personnel:		
1 assistant clerk, second class, at $100	$100.00	$1,200.00
1 assistant clerk, third class, at $75	75.00	900.00
1 copyist, first class, at $25	25.00	300.00
Supplies:		
Stationery, etc	13.50	162.00
ATTORNEY-GENERAL'S OFFICE.		
Personnel:		
1 assistant clerk, second class, at $100	100.00	1,200.00
1 copyist, second class, at $15	15.00	180.00
Supplies:		
Stationery, etc	10.00	120.00
DEPARTMENT OF THE INTERIOR.		
Personnel:		
1 clerk, first class, at $125	125.00	1,500.00
1 clerk, third class, at $75	75.00	900.00
1 copyist, first class, at $25	25.00	300.00
1 orderly, at $10	10.00	120.00
Supplies:		
Stationery, etc	10.00	120.00
Printing	30.00	360.00
Sanitation:		
1 physician, at $85	85.00	1,020.00
4 vaccinators, at $30 each	120.00	1,440.00
Post-office and telegraph, Bacolod:		
Personnel—		
1 clerk, second class, at $100	100.00	1,200.00
1 copyist, first class, at $25	25.00	300.00
2 watchmen, at $18.75 each	37.50	450.00
4 orderlies, at $7.20 each	28.80	345.60
4 messengers, at $8 each	32.00	384.00
Supplies—		
Lights	10.00	120.00
Station at Silay:		
Personnel—		
1 watchman, at $18.75	18.75	225.00
2 orderlies, at $7.20 each	14.40	172.00
Supplies—		
Lights	8.00	96.00

	Per month.	Per year.
DEPARTMENT OF THE INTERIOR—continued.		
Station at Bago:		
Personnel—		
1 clerk, fourth class, at $50	$50.00	$600.00
1 watchman, at $18.75	18.75	225.00
1 orderly, at $7.20	7.20	86.40
Supplies—		
Lights	8.00	96.00
Public prison:		
Personnel—		
1 chief clerk, third class, at $75	75.00	900.00
1 clerk, fourth class, at $50	50.00	600.00
1 copyist, second class, at $15	15.00	180.00
2 turnkeys, at $12 each	24.00	288.00
Supplies—		
Stationery, lights, etc	13.00	156.00
Medicines	40.00	480.00
Rent of government offices	250.00	3,000.00
DEPARTMENT OF THE TREASURY.		
Personnel:		
1 clerk, second class, at $100	100.00	1,200.00
1 clerk, third class, at $75	75.00	900.00
1 copyist, at $15	15.00	180.00
Supplies:		
Stationery, etc	8.00	96.00
DEPARTMENT OF PUBLIC INSTRUCTION.		
Personnel:		
1 clerk, second class, at $100	100.00	1,200.00
1 copyist, first class, at $25	25.00	300.00
1 copyist, second class, at $15	15.00	180.00
Supplies:		
Stationery, etc	8.00	96.00
DEPARTMENT OF AGRICULTURE.		
Personnel:		
1 clerk, second class	100.00	1,200.00
1 clerk, fourth class, at $50	50.00	600.00
Supplies:		
Stationery, books, etc	30.00	360.00

This estimate shall take effect from the 1st day of January, 1900.

MELECIO SEVERINO,
Civil Governor and President of the Council.

Atteste:

JOSE HILADO,
Secretary of the Council.

Bacolod, January 22, 1900.

MILITARY GOVERNMENT OF THE ISLAND OF NEGROS,
Bacolod.

The within estimate of expenses for personnel and supplies for the departments of the interior, the treasury, public instruction, and agriculture, and for the offices of the auditor and attorney-general are approved.

Attention is called, notwithstanding, to the fact that the honorable council has made no provision for personnel necessary for the care of the farm controlled by the honorable secretary of agriculture. The necessity of preserving said property and of gathering the harvest is so clear that it needs no argument.

Also, no provision was made for the board of prisoners.

Some provision ought to be made in regard to the "subdelegation" on the other coast, if the same is adopted by your body.

JAMES SMITH,
Brigadier-General, U. S. V., Governor, Negros

SUBDELEGATION OF THE GOVERNMENT FOR THE EAST COAST.

Taking into consideration the distance between this capital and the towns on the eastern coast, and in order that the public service may be bettered and official the same may be more conveniently located, as well for the development of the district as for the more efficacious and exact compliance with the orders issued by the military and civil governments and the departments created by the provisional constitution in force in this island,

The council presided over by the civil governor, at a meeting held on the 29th of March, 1900, adopted the following:

A subdelegation of the government is hereby created for the eastern coast, the capital of which shall be at Dumaguete.

Said subdelegation shall be conducted by a subdelegate and a subtreasurer, who shall be appointed by the military governor of this island upon the recommendation of the councilmen from the eastern districts; and any resident of the said eastern coast who has charge of any of the departments under the military government shall be eligible to hold said offices during the first term.

The duties of the subdelegate of the government shall be to transmit to the municipal authorities of the towns included in the electoral districts of the eastern coast all orders of a general character emanating from the central government of the island of Negros, whether issued by the military governor, the civil government, or the superior officials mentioned in paragraph 1 of the constitution of the island, and to see that the same are strictly complied with.

He shall inspect the civil prison at Dumaguete, adopt proper rules for the preservation of the health of the prisoners, and see that they receive treatment compatible with their security and custody.

He shall report to the military or civil governor, or to the proper official, any defect he may notice or any improvement it may be necessary to introduce in the public service, and in urgent cases he may adopt necessary regulations and report the same by the first mail to the civil government for its approval.

The duties of the subtreasurer shall be to collect contributions and other taxes of a general character established in the island; to observe the orders and instructions of the auditor and the secretary of the treasury; and, in connection with the subdelegate, he shall pay the employees and other expenses incurred by the subdelegation. He shall keep an exact account of all funds received and disbursed by the subtreasury, and once each month he shall remit to the secretary of the treasury a statement of all payments made and of the balance on hand. The subtreasurer may, in accord with the subdelegate, keep on hand such funds as may be deemed necessary for the expenses estimated and approved by the subdelegation, and shall remit the remainder to the general treasury.

The subsecretary of the treasury shall give a proper bond upon entering upon his duties, and said bond shall cover his responsibility for the faithful discharge of his duties.

The estimate for the expenses of said subdelegation is as follows:

	Per year.
Subdelegation:	
1 subdelegate	$1,000
1 clerk, fourth class	600
1 copyist, second class	180
Supplies	120
Subtreasury:	
1 subtreasurer	1,200
1 clerk, fourth class	600
1 copyist, second class	180
Supplies	120
Penal establishment:	
Rent	1,200
1 chief	600
1 clerk	120
2 turnkeys, at $72 each	144
Supplies and lights	56
Medicines	120
Police force:	
22 policemen, at $8 per month each	2,112
2 corporals, at $12 per month each	288
2 sergeants, at $16 per month each	384
1 clerk, at $50 per month	600

Post-office:	Per year
1 clerk, 5th class, at $30 per month	$360
Contingent expenses	250

MELECIO SEVERINO,
Civil Governor and President of the Council.

Atteste:
JOSE HILADO,
Secretary of the Council.

Bacolod, March 31, 1900.

Approved, March 31, 1900.

JAMES SMITH,
Brigadier-General, U. S. V., Military Governor, Negros.

EXHIBIT C.

PROPOSED SYSTEM OF PROPERTY TAXATION.

For the purposes of taxation the term "property" embraces everything which is susceptible of private ownership or dominion.

Real property is the land or soil itself and all products thereof while in place therein or growing thereon. Every other kind of property is called personal property.

All property in the island of Negros, whether the same be real or personal, is subject to taxation, except the following, which is hereby declared to be exempt, to wit:

Property of the United States and property of the island of Negros and its authorized cities, towns, and villages; necessary property of free public libraries and of all agricultural or horticultural societies exclusively used for instruction in farming or horticulture or for the extinction or prevention of pests inimical to either industry; property exclusively used for purposes of education or for religious worship or for those purposes conjointly; hospitals and places of burial actually used as such and not held for gain or profit; salaries and personal property of officers, soldiers, and employees of the United States not used by them for gain or profit, or in any business or trade or profession other than that for which they are in the service of the United States; salaries actually received and not exceeding $30 a month; household furniture not exceeding the total value of $30, 1 carabao, 1 cow or ox, 1 horse, 1 set of harness for each, 1 cart or wagon, and 2 goats.

In every pueblo of the island, immediately after the reception of this law, there will be constituted a board of assessment composed of the president of the pueblo, two members of the pueblo council duly selected by that body, and two hacienderos duly elected by the gremio of agriculture of the pueblo. In default of election of said hacienderos by the gremio within five days after receipt of notice of the passage of this law communicated by the president of the pueblo the pueblo council may select two hacienderos to make good the fault of the gremio in that respect.

The board of assessment shall be in session at least once every week for the consideration of such business as may be deemed necessary.

On or before the first Monday of February of every year every owner of property, whether real or personal, in Negros must either by himself or through his duly authorized representative render and deliver to the board of assessment of the pueblo in which said property is located a true and correct statement in duplicate, under oath, of all his property therein at 12 o'clock noon on the first Monday of January of the year for which made, coupled with a sworn declaration as to the market value of such property, and that no property of the declarant or his principal, located in the pueblo at 12 o'clock noon on the first Monday of January of the year for which made, and subject to taxation, has been omitted from the statement: Provided, however, that for the year 1900 such statement shall be made on the third Monday of September, 1900, for all property in the pueblo at 12 o'clock noon on the first Monday of August, 1900. In such statement every person drawing a salary and every wage-earner, except common laborers, mechanics, and artisans, shall set out the full amount of all salaries and wages earned by him over and above the sum of $30 per month during the preceding year: Provided, however, That in the statements for the year 1900 only the salaries and wages earned from November 6, 1899, to the third Monday of September, 1900, shall be specified, and that in the declaration required to be made on or before the first Monday of February, 1900, only the salaries and wages earned from the third Monday of September, 1900, to the 31st of

December, 1900, shall be mentioned. In such statements shall also be embodied a declaration of the credits due the person for whom the statement is made, deducting therefrom all his actual bona fide debts and liabilities.

For failure to file the statements and declarations as herein, prescribed, and within the time specified, the board of assessment is authorized and directed to list in duplicate the property of the delinquent, fixing the market value thereof and add thereto 25 per cent as a penalty for the failure of the owner or his representative to comply with the law.

If the board of assessment deems property to have been undervalued, it shall have the power to raise the value as declared by the owner or his representative to the proper market value, and to add thereto 25 per cent as a penalty for a willfully false valuation.

From such action an appeal may be taken by the owner or his representative to the advisory council, if in session, or if not, then to the board of adjustment, composed of the military governor, the civil governor, the presiding judge of the superior court, the auditor, and treasurer, whose action in the matter shall be final. Such appeal must be filed with the board of assessment by the owner or his representative within five days after notice in writing to either of them of the action of the board, and the same must be by the board of assessment forthwith forwarded to the consejo, if in session, and if not, then to the board of adjustment, for its determination.

When the time to file declarations and statements with the board of assessment has expired, the board shall forward at once to the auditor one of the duplicates made by each owner or his representative, who shall immediately submit the same to the board of adjustment. Duplicate lists of property made by the board of assessment where the property owner has failed to furnish the same shall be forwarded within one month after the third Monday of September for the year 1900, and within one month after the third Monday of February every year thereafter.

In case the taxable valuation as fixed by the board of assessment of any pueblo is under the actual market value of all the taxable property in said pueblo, the board of adjustment shall have the right to raise the entire valuation as fixed by the board of assessment to such sum as may be just, and each assessable property owner of such pueblo must pay his proportion of such raise: Provided, however, That the board of assessment of such pueblo shall first have an opportunity to show cause why the assessment on the pueblo should not be raised.

For the years 1900 and 1901 a tax of — per cent is hereby imposed on the valuation of all taxable property as finally assessed and determined, and such tax must be paid to the board of assessment in the pueblo in which said property is located not later than the first Monday of December for the year 1900 and not later than the first Monday of May for every year thereafter. If the tax imposed is not paid within the time prescribed, it becomes delinquent, and 25 per cent must be added thereto as a penalty. If the delinquent tax and penalty attached are not paid within ninety days after the delinquency ensued, the board of assessment shall order sold at public auction, upon thirty days' notice to the owner, so much of the property of the delinquent property owner as may be necessary to satisfy the tax. The notice required to be given to the owner must be in writing, either to the owner personally or his representative, if either can be found in the pueblo. If neither owner nor representative can be found in the pueblo, then, by letter, addressed to either at his place of residence, as far as known, and deposited in the post-office, postage prepaid. A copy of the notice shall also be posted at the "Casa popular" of the pueblo and at the place where the property to be sold is located. The time and place and conditions governing tax sales and the bidding thereon shall be prescribed by the board of adjustment and published in the notice of the sale.

A certificate of purchase must be issued by the board of adjustment to all purchasers of property sold for taxes, in which must be set out a description of the property sold, the name of the person to whom sold, the fact that the property was sold for delinquent taxes, costs, and penalties, and their amounts, but possession under such certificate can not be taken of real property until after the time for redemption has expired. Personal property sold for taxes can not be redeemed. Real property may be redeemed by paying to the treasurer or subtreasurer, within three months after the sale, the full tax, together with all penalties, and 2 per cent per month interest thereon.

The treasurer or subtreasurer shall issue to the owner who redeems property sold for taxes his certificate of redemption, attested by the auditor, and shall hold the moneys paid subject to the order of the purchaser at the tax sale. The auditor must note in the duplicate assessment or statement of the redemptioner the fact of redemption and the amount paid.

The board of assessment shall forward to the treasurer, monthly, two-thirds of the full amount of all taxes collected, together with an alphabetical list, duly signed

by the board, of all those who have paid the same. A duplicate alphabetical list shall at the same time be forwarded to the auditor. The remaining one-third of the tax collected shall be paid by the board of assessment into the pueblo treasury.

The board of assessment immediately after the time for the payment of the tax has expired, shall immediately forward to the auditor an alphabetical list of all delinquents, and the auditor shall promptly submit such list to the consideration of the board of adjustment.

Payments of taxes must be made to the treasurer of the island or to the subtreasurer for Oriental Negros; but the auditor and boards of assessment in the pueblos where the property is located must be advised of such payments in order that the duplicate statements may be marked "paid."

Blank forms of statements of property owners, with the oath attached, will be prepared and printed at the government expense and furnished to the pueblos in such quantities as may be necessary. Such forms shall be substantially as follows, to wit:

* * * * * * *

SUPPLEMENTARY REPORT.

HEADQUARTERS THIRD DISTRICT,
DEPARTMENT OF THE VISAYAS,
Bacolod, Negros, August 18, 1900.

ADJUTANT-GENERAL,
Department of the Visayas.

SIR: As directed by letter addressed to the commanding general of the Department of the Visayas by the secretary of the United States military governor of the Philippine Islands, dated July 25, 1900, and referred to me for compliance, I have the honor to state that on the 25th day of July, 1900, the annual report therein referred to was forwarded to department headquarters.

Supplementary to said report I beg to advise as follows:

* * * * * * *

Heretofore the revenue to support the government has been derived from the contribucion industrial, from the opium monopoly, from the tariff on sale of the public woods, and from the payments or purchases of public lands made during the Spanish régime, and from a cedula tax imposed on all males of full age.

The cedula tax is a flat tax of $3, and is similar in principle to our poll tax. The contribucion industrial or patente tax, on the other hand, is nothing more nor less than a license tax, only differing from our system of licensing in the fact that it takes account of the character of the business and not of its income.

For the purpose of imposing this tax under the Spanish domination the pueblos were divided into three classes, and each kind of business paid the patente corresponding to the classification of the pueblo. The provisional government has not changed the principle of this tax, but has reduced the amount; that is to say, pueblos of the first class now pay the patente which the Spanish exacted from pueblos of the third class; pueblos of the second class pay one-third less than those of the first class, and pueblos of the third class two-thirds less. Of the contribucion industrial, 22 per cent goes to the pueblo in which it is collected for the support of the town and the construction of necessary public works.

The cedula or poll tax is collected only from males of full age, and one-third of the amount realized is set apart to the pueblos.

Each pueblo must submit yearly to the advisory council its estimate

of receipts and disbursements, and such estimates must be finally approved by the advisory council and the military governor before acquiring validity. Some of the estimates of pueblos are forwarded herewith, and an idea of the revenue and estimated expense of such pueblos may be gathered from their perusal.

The amount of revenue received from the divers sources of income available to the Government may be seen by an examination of the financial accounts of the auditor, heretofore forwarded with the annual report.

The system of taxation which the advisory council has in mind is that which is set out by way of exhibit to the same report. It is a system, however, which meets with scant favor in the eyes of the haciendero and landed proprietor. Under Spanish rule, agriculture, the soil, and all pertaining to its cultivation was exempt from direct taxation. The poor man and the shopkeeper, the manufacturer and the mechanic, the laborer and the artisan, were supposed to support the government. It is true that the haciendero paid a very heavy export impost on his production, but as he did not pay it directly he always felt himself free from taxes. Hence it is that my system, which looks to a more equal distribution of the burden of taxation, which seeks to proportion the weight to ability to bear it, will not be enthusiastically welcomed.

Inasmuch, however, as the revenue derivable under existing laws will not exceed $160,000 this year, and as the government will require for its expenses—for its schools and necessary public improvements—not less than $300,000, it is hard to see how their dissatisfaction can be taken into account, especially if the luxury of local self-government is to be continued.

How much will be utilized from the projected system of property tax it is hard to say, inasmuch as there are no data from which the property value of the island can be estimated. Putting the property value of the island at $30,000,000, I do not expect that more than $150,000 will materialize from this tax. However, it is a beginning, and if it does no more it will supply very much needed information as to the real estate and other property owned in this island.

All laws passed by the consejo are herewith forwarded under separate cover, and these, taken in conjunction with the annual report and this supplementary report, it is thought, will furnish all data required by the letter herein first above mentioned.

I have the honor to be, very respectfully,

JAMES H. SMITH,
Brigadier-General, U. S. V., Commanding.

APPENDIX UU.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
Manila, P. I., August 17, 1900.

SECRETARY OF THE MILITARY GOVERNOR,
Division of the Philippines, Manila, P. I.

SIR: In compliance with instructions from your office dated July 25, 1900, I have the honor to forward herewith annual reports of the different civil departments under these headquarters for the year ending June 30, 1900.

As I took charge of this office July 15, 1900, after the completion of the period above referred to, there is no report that I can make of the operations of this office for that period.

Very respectfully,

J. F. BELL,
Brigadier-General, U. S. V.,
Provost-Marshal-General, Commanding.

HEADQUARTERS DIVISION OF THE PHILIPPINES,
OFFICE OF THE SUPERIOR PROVOST COURT,
Manila, P. I., August 23, 1900.

ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL,
Manila, P. I.

SIR: In compliance with instructions, I have the honor to make the following report of the work of this court for the period ending June 30, 1900:

	Cases tried.	Defendants involved.	Convictions.	Acquittals.	Otherwise disposed of.	Fines imposed (pesos).
July	5	28	24	4	.....	250
August	17	21	16	5	.....	6,350
September	19	31	17	12	2	6,270
October	30	39	29	4	6	28,622
November	8	8	7	1	.....	100
December	14	13	10	5	.....	12,250
January	6	9	6	3	.....	4,120
February	8	15	8	5	.....	1,070
March	20	27	22	3	2	7,801
April	4	6	4	1	1	1,625
May	6	9	8	.....	1	6,100
June	8	12	8	3	1	400
Total	145	218	159	46	13	74,958

Confinement imposed.

	Years.	Months.	Days.		Years.	Months.	Days.
July	13	11	.....	February	4	10	.....
August	3	4	16	March	20	9	.....
September	7	1	.....	April	.....	3	20
October	1	5	10	May	2	4	.....
November	6	9	.....	June	8	5	10
December	14	.....	.....				
January	6	8	.....	Total	89	10	16

The offenses charged were as follows:

Smuggling	56
Larceny	50
Disobedience of orders	32
Counterfeiting	8
Obtaining goods and money under false pretenses	8
Receiving stolen goods	4
Perjury, and subornation of	4
Robbery	4
Burglary	4
Importing women for immoral purposes	3
Assault with intent to kill	3
Extortion	2
Forgery	2
Bribery, attempting, aiding	13
Gambling	7
Not classified above	18

Judge, Maj. John A. Hull, judge-advocate, U. S. V., July 1, 1899, to June 30, 1900.

In three cases, on account of personal knowledge of the facts involved, upon application of the court, Capt. James M. Liddell, Twenty-ninth Infantry, U. S. V., was appointed to act as judge in the three cases, by paragraph 16, Special Orders, No. 74, Headquarters Department of the Pacific and Eighth Army Corps, March 17, 1900.

The punishing power of the court was increased by General Orders, No. 46, office of the military governor, Oc ober 5, 1899, to confinement at hard labor for a period of two years or a fine of $5,000 gold, or both, at the discretion of the court.

Very respectfully,

JOHN A. HULL,
Major and Judge-Advocate, U. S. V., Judge.

INFERIOR PROVOST COURT,
Manila, P. I., August 29, 1900.

ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL.

SIR: I have the honor to forward you herewith duplicate report of the work of the inferior provost court of the city of Manila for the year ending June 30, 1900, showing the business done each month by said court and a classification of the offenses tried.

Very respectfully,

GEO. P. WHITSETT,
First-Lieutenant, Thirty-second Infantry, U. S. V., Judge.

	Cases tried.	Defendants involved.	Convictions.	Acquittals.	Otherwise disposed of.	Fines imposed (pesos).	Bail forfeited.
July	193	431	358	73	.....	2,131.00	.....
August	331	590	489	97	4	3,805.00	.....
September	346	484	374	97	13	2,879.00	.....
October	682	1,324	1,115	191	18	8,802.00	.....
November	634	1,201	703	294	204	5,924.00	507.00
December	634	1,062	890	162	10	5,500.00	320.00
January	534	984	724	123	137	3,516.50	1,161.00
February	444	618	510	96	12	2,270.50	197.00
March	510	789	616	94	79	4,491.00	541.00
April	582	948	692	122	134	5,607.00	977.50
May	555	1,066	678	143	245	6,070.50	987.20
June	537	1,014	727	90	197	5,517.00	797.00
Total	5,982	10,511	7,876	1,582	1,053	56,513.50	5,487.70

Confinement imposed.

	Years.	Months.	Days.		Years.	Months.	Days.
July	1	1	15	February	6	3	26
August	1	10	7	March	6	4	.....
September	4	2	3	April	3	2	9
October	9	2	.....	May	4	.....	.....
November	7	8	15	June	2	7	20
December	7	2	15				
January	4	4	.....	Total	58	0	20

The offenses charged were as follows:

Violation of the curfew law	2,111
Petit larceny	362
Violation city ordinances	1,834
Disorderly, drunk and disorderly	533
Nuisance	306
Smuggling	109
Extortion	44
Bribery	76
Violation sanitary regulations	636
Assault, assault and battery	144
Violation license regulations	717
Vagrancy	52
Violation police regulations	959
Gambling	1,997
No cedula	162
Violation of orders	78
Violation harbor regulations	28
Forgery, fraud	30
Cruelty to animals	218
Not classified	115
Total	10,511

Judges.—Capt. Frank T. Corriston, Thirteenth Minnesota Volunteer Infantry, July 1 to August 8, 1899.

Maj. John A. Hull, judge advocate, U. S. V., August 9 to September 4, 1899; February 21 to March 1, 1900.

First Lieut. Frank H. Lawton, Twenty-first Infantry, September 5, 1899, to February 20, 1900.

Capt. James M. Liddell, Twenty-ninth Infantry, U. S. V., March 2 to June 23, 1899.

First Lieut. George B. Whitsett, Thirty-second Infantry, U. S. V., June 24 to June 30, 1900.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
OFFICE OF THE BOARD OF HEALTH,
Manila, P. I., July 31, 1900.

The ACTING ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL,
Manila, P. I.

SIR: In obedience to your letter of July 26, I have the honor to make the following report on the work of the board of health of the city of Manila. My duties with the board of health were pursuant to the following orders: Special Orders, No. 181, paragraph 10, Headquarters Department of the Pacific and Eighth Army Corps, Manila, P. I., July 5, 1899, and Special Orders, No. 142, paragraph 5, Headquarters Provost-Marshal-General, Manila, P. I., July 31, 1899. Before receiving the first order I was taken down with typhoid fever, and had a relapse a few days after complying with the second, so that my duties with the board of health really began on August 26, 1899.

The medical personnel of the board for the past year has been as follows:

Lieut. William J. Calvert, assistant surgeon, U. S. A., in addition to his other duties as regimental surgeon, Sixth U. S. Artillery, and attending surgeon to the prisoners of war, was assigned to duty on the board of health July 31, 1899. He was relieved from his other duties January 7, 1900, and besides directing the bacteriological department of the municipal laboratory has had charge of the plague hospital.

Capt. Charles Lynch, assistant surgeon, U. S. A., reported for duty with the board December 24, 1899; Maj. Ira C. Brown, surgeon, U. S. V., January 9, 1900; Acting Asst. Surg. Julius C. Le Hardy, U. S. A., January 26, and Acting Asst. Surg. Harry L. Gilchrist, June 16, 1900, the latter relieving Major Brown, who had been ordered for temporary duty with the transport *Hancock*. During the temporary absence of Assistant Surgeon Calvert in Japan in March and April, Acting Asst. Surg. Joseph J. Curry, U. S. A., conducted the bacteriological department, made all autopsies, and rendered valuable service in other ways.

Dr. C. H. Pardo-Tavera and Dr. Ariston Bautista Lim, both of Manila, have been honorary members of the board of health since its organization in September, 1898.

As originally organized, the city had ten districts, with eight municipal midwives, and for each district a native physician, whose duties are to attend the indigent sick, report unsanitary conditions and infectious diseases, and investigate and give certificates of death to all cases that have died without medical attendance. By the extension of the city limits to Pandacan and Santa Ana a new district was created, which was provided with a physician, a native of the district.

Besides the general functions belonging to a board of health in supervising all works and conditions affecting the public health, the board had general supervision over the charitable institutions, prisons, and venereal hospital, and the direct control of the vaccine farm, municipal laboratories (bacteriological-chemical, which the board organized), free dispensary, hospitals for leprosy, smallpox, and bubonic plague, and much other work that the individual members were from time to time called upon to do.

REGISTRATION OF BIRTHS, MARRIAGES, AND DEATHS.

The department of registration of births, marriages, and deaths in former times was in charge of parochial priests. The board has endeavored to keep these records, but it only pretends to accuracy in the record of deaths. It also required the registration of physicians, pharmacists, and dentists practicing in their professions. It was with some difficulty that the superintendents of the parochial cemeteries could be prevented from interring bodies without a burial permit and make the weekly return of burials required. After a clear understanding of the necessity of these requirements the regulations were complied with.

A municipal dispensary where the indigent sick can obtain medicines free of cost has been in operation since December, 1899; nevertheless, the majority of births and deaths occur without medicines or medical attendance.

VACCINATION AND SMALLPOX.

The board continued the work of vaccination and revaccination begun by Major Bourne. The result of this work is shown in the table of mortality statistics. For the nine months from October, 1899, to July, 1900, there were 7 deaths in this city from smallpox; whereas in the month of March alone, in 1899, there were 75 deaths from this disease. The adjoined table shows the number of vaccinations by months. This work was done under difficulties, as the authorities thought it advisable not to permit forcible vaccination. Many cases of smallpox came into the city from the country districts, and the board sent its vaccinators to all outlying towns and villages for the purpose of vaccinating every inhabitant. Records of these vaccinations were not returned except from the town of Malabon. After the dispersion of the Filipino army, as the country became opened up, the military surgeons in every district, under the direction of the chief surgeon's office, began the vaccination of the inhabitants, and the output of the vaccine farm had to be largely increased, as is shown in the attached table. This increase was made with little additional expense, and every demand for vaccine virus was promptly met. When the present wet season is over, and this subject of vaccination in the provinces is vigorously taken hold of and carried on until every person in these islands has been vaccinated and revaccinated, the vaccine station will be prepared to furnish the necessary amount of virus.

LEPROSY.

Leprosy was introduced here in 1633. The Emperor of Japan sent a ship with 150 lepers as a present to be cared for by the Catholic priests. These lepers were allowed to land, and as no practical methods were ever adopted to eradicate the disease or prevent its spread, it steadily increased, until now, according to the estimates of the Franciscan Fathers, there are not less than 30,000 lepers in the archipelago, the larger number being in the Visayas. Under the Spanish régime the order of the Franciscans had charge of the charity work among the lepers. Several hospitals and asylums were built, the largest of which, San Lazaro Hospital, is located in Manila and has a capacity for 400 patients. When a house-to-house inspection was inaugurated last January more than 100 lepers were found concealed in houses, and were sent to San Lazaro Hospital. Many others escaped into the surrounding country. The necessity of the segregation and isolation of the lepers on one of the islands was early recognized and agitated by the board of health. As soon as the conditions permitted, the authorities appointed a commission to select a suitable island or islands for this purpose and to present plans and estimates of buildings and to formulate the necessary regulations. This commission is now engaged in this work.

BUBONIC PLAGUE.

The first case of plague in this city of which we have any knowledge occurred in No. 14, Calle Legaspi, Intramuros. On December 29, 1899, there was a death in this house, the diagnosis on the death certificate being typhoid fever. Two days later, December 31, a second death was reported from the same house, with a similar diagnosis. These two cases died without medical attendance, and the diagnosis was made by the municipal physician after death. On January 2 a boy was removed from this house to the San Juan de Dios Hospital, having been taken sick the day previous, and the notification required in cases of infectious diseases reached this office on the 2d, the diagnosis being typhoid fever. Assistant Surgeon Calvert and myself visited this boy at the hospital and found him presenting the clinical aspect of plague. The inflamed gland was in the left femoral group; was about the size of a pigeon's egg and very tender to the touch. The boy was at once removed to the pest hospital, which, in anticipation of an increase of smallpox, had been constructed of tents, as the authorities had decided that the state of the public funds did not justify the expenditure necessary to erect a pest hospital. On January 3 two cases were discovered at No. 8, Calle Legaspi, on the 6th, one case at No. 6, Legaspi; on the 13th, two more cases at No. 8, Legaspi. The accompanying map shows in detail the sequence of plague cases and the streets and districts in which they occurred. Bacteriological examinations and culture growths were made in nearly all cases. A report of this work, with a description of the clinical features of the plague as it appears here, will be made by Assistant Surgeon Calvert.

The methods adopted to control and to eradicate the disease were:

(1) The prompt detection and isolation of plague cases.

(2) Removal of persons who had been in close communication with an infected case to the suspect wards at the hospital.

(3) Removal of all other inmates in the infected houses to the detention wards at the hospital, or quarantining such inmates in the house for fourteen days.

(4) Thorough disinfection and redisinfection of the house, its contents, and inmates; clothing and bedding disinfected by steam. All articles that could not be thoroughly disinfected were burned.

(5) The inspection of all dead bodies of Chinese.

(6) The distribution of rat poison in all houses by the inspectors themselves.

(7) The disposition of the dead. Cremation principally. On account of the religious prejudices of the Chinese, their dead, the coffins filled with disinfectants and quicklime, were buried in the "plague plot."

To carry out the first provision, a house-to-house inspection was inaugurated at once. This is still continued in certain sections of the city. With the assistance of Major Tiernan, chief of police, a corps of 100 inspectors was organized within thirty-six hours. These inspectors were Filipinos, for the most part medical students. It was impossible to obtain soldiers for inspectors. The city was divided into ten districts and each district into three subdistricts, and instructions and regulations, written in Spanish, were furnished each inspector. Ambulances and carts for carrying disinfectants were provided. This force, on January 9, 1900, was turned over to Maj. Ira C. Brown, surgeon, U. S. V., and under the direction of that energetic and efficient officer did excellent service, much better than we had hoped for. No one who has not been in close touch with an Eastern city and the mode of life of its inhabitants can realize what a sanitarian has to wrestle with in this country. The density of population and the consequent overcrowding in the city is appalling, and if it continues is sure to bring disaster. Major Brown, in connection with his sanitary inspectors, utilized the fire department to clean a large part of the city. All drains were opened and flushed, the interiors and rears of houses were cleaned and whitewashed, and an immense amount of other work was accomplished by this officer. At the same time the regular sanitary department was doing its usual good work.

For the prompt detection of plague cases among the Chinese and the prevention of concealed cases much is due to the Chinese consul and Mr. Palanca. The latter is especially influential among his countrymen from Amoy. At his instance the Chinese merchants furnished from their own number forty inspectors, who made daily house-to-house inspections in the Chinese districts, and I do not believe that any case of sickness escaped them. This work was continued for two months at their own expense. The Chinese also built a pest hospital for the care of their own people and have paid all its running expenses. Acting Assistant Surgeon Le Hardy, a very energetic and capable young officer, was assigned to duty in the Chinese district, and every Chinaman dead of any disease was inspected by him. The disease has been confined almost entirely to the native and Chinese populations. Only two white men have contracted the disease. These were teamsters in the quartermaster's corral.

The first of these cases was reported on the night of May 20 from one of the military hospitals as a suspicious case and was removed to the pest hospital, where he died the next day, May 21. The autopsy and culture growths proved it to be a case of plague. The second case occurred in the bunk house of the corral on May 27. This case recovered. There were more than 400 employees in and about this corral. Two hundred and forty of them slept in one bunk house, made of nipa and bamboo. Few of them paid any attention to personal hygiene, and their surroundings were miserable. Every condition, except famine, favorable to an outbreak of the disease among these people was present.

That no outbreak did occur is due to the prompt and efficient methods adopted, which were carried out under the personal supervision and direction of Assistant Surgeon Lynch, who, here as elsewhere, proved himself to be a willing and capable officer. No infection incurred in our forces handling cases of plague, either in or out of the hospital. The opinion I have formed of plague from the experience of the past six months is that little difficulty will be experienced in controlling it in any intelligent community with modern sanitary conditions. The board made early application to the Government laboratories in Bombay for Haffkin's vaccine material. Some was also obtained from the marine-hospital surgeon, who has also recently received some Yersin serum. It is almost impossible without force to use the Haffkin vaccination on Chinese or natives. A thorough test has not been given either the Haffkin or the Yersin serum, but we have not been favorably impressed with either. Dr. Calvert at a later date will make a full report on this subject, also on his own work in this line.

I can not speak in too high terms of the absolute fearlessness, energy, and cheerful cooperation of every medical officer associated with me in this work and of the faithful and efficient services of Acting Hospital Steward Thomas McL. Van Wyck and Private James F. Behan, Hospital Corps, U. S. A., who have been on duty with the board of health.

Very respectfully,

GUY L. EDIE,
Major and Surgeon, U. S. V., President Board of Health.

Amount of vaccine virus furnished by the board of health of Manila, P. I., to the Army and Navy of the United States and to the native inhabitants of the archipelago outside of the city of Manila, from July 1, 1899, to June 30, 1900.

Month.	Army and Navy.	Natives.	Total by months.
1899.			
July	6,520	700	7,220
August	3,120	3,720	6,870
September	5,230	3,110	8,340
October	6,720	4,310	11,030
November	2,830	7,070	9,900
December	5,900	2,280	8,130
1900.			
January	21,700	5,800	27,500
February	24,020	36,900	60,920
March	16,590	129,140	145,730
April	8,230	137,910	146,140
May	8,310	102,000	110,410
June	6,180	73,660	79,840
Total units	115,450	506,580	622,030

Report of the number of vaccinations in Manila and suburbs, Presidio, Bilibid, and Malabon, from July 1, 1899, to June 30, 1900.

Month.	Manila and suburbs.	Presidio.	Bilibid.	Malabon.	Total by months.
1899.					
July	9,148	.....	.....	4,167	13,315
August	15,023	.....	.....	.....	15,023
September	8,297	.....	.....	.....	8,297
October	6,159	.....	.....	.....	6,159
November	5,588	.....	783	.....	6,371
December	4,628	318	.....	.....	5,146
1900.					
January	5,084	.....	.....	.....	5,084
February	4,455	.....	.....	3,046	7,501
March	7,005	.....	.....	5,143	12,148
April	16,036	.....	.....	5,576	21,612
May	8,437	.....	.....	.....	8,437
June	5,561	.....	.....	.....	5,561
Total	96,621	318	783	17,932	114,654

Record of mortality by months, October, 1899–June, 1900.

[Population estimated from 350,000 to 666,000.]

Month.	Deaths reported.	Deaths not reported.	Total deaths.	With medical attendance.	Without medical attendance.	Children under 5 years.	Number of deaths from— Tuberculosis.	Beri-beri.	Malarial fevers.	Diarrheal diseases.	Acute lung diseases.	Typhoid fever.	Smallpox.	Leprosy.	Measles.	Bubonic plague.	Remarks.
1899.																	
October ...	942	242	1,184	224	960	450	65	55	29	72	60	4	0	8	0	0	72 Chinese not borne on record; carried as without medical attendance.
November .	1,090	145	1,235	207	1,028	515	103	160	34	136	100	2	1	6	0	0	78 Chinese not borne on record; carried as without medical attendance.
December .	1,092	70	1,162	232	930	502	115	143	36	157	72	4	0	13	0	0	62 Chinese not borne on record, carried as without medical attendance.
1900.																	
January ...	1,055	0	1,055	335	720	396	126	121	56	126	75	2	3	7	2	21	Chinese regularly borne on record from January 15, 15.
February ..	884	0	884	315	569	344	119	71	46	131	83	6	2	4	1	40	Chinese, 80.
March	887	0	887	302	585	371	128	38	43	130	68	5	1	3	1	61	Chinese, 72.
April	805	0	805	262	542	354	126	27	30	119	61	6	0	1	0	42	Chinese, 63.
May	724	0	724	238	486	344	119	17	30	100	66	8	0	2	0	14	Chinese, 34.
June	599	0	599	181	418	231	91	10	34	102	45	4	0	2	0	12	Chinese, 35.
Total ..	8,078	457	8,535	2,297	6,238	3,507	992	642	338	1,073	631	41	7	46	4	180	

Record of mortality, by nationality, from October, 1899, to June, 1900.

[Population estimated from 350,000 to 600,000.]

Month.	Filipinos.	Spanish.	American.	Swiss.	Italian.	French.	Portuguese.	Austrian.	Chinese.	Malay.	German.	Japanese.	British Indian.	Australian.	Cuban.	Guam.	Scotch.	English.	Total by months.
October	930	4	2	1	...	...	...	...	4	...	...	...	...	...	...	...	...	1	942
November	1,071	6	2	...	1	1	1	...	5	2	...	...	...	...	...	...	...	1	1,090
December	1,069	14	2	...	...	...	...	1	3	...	...	...	...	...	...	...	...	3	1,092
January	974	11	3	...	...	...	...	...	65	...	1	1	...	...	...	...	...	...	1,055
February	988	13	1	...	...	1	...	...	80	...	...	...	...	...	...	...	...	1	884
March	802	10	1	...	...	...	...	...	72	...	...	...	...	...	...	...	...	2	887
April	731	6	1	...	...	...	...	...	63	...	...	...	1	1	1	...	...	1	805
May	674	4	2	...	...	...	...	...	39	...	...	...	...	...	...	...	...	5	724
June	552	8	1	...	...	...	...	...	35	...	...	...	...	...	...	1	1	1	599
Total	7,591	76	15	1	1	2	1	1	366	2	1	1	1	1	1	1	1	15	8,078

Report of cases of bubonic plague, deaths, recoveries, disinfection of houses, and the placing of rat poison, from January 1 to June 30, 1900.

Month.	Whole number of cases.	Whole number of deaths.	Cases reported each month.	Cases recovered, and deaths.		Number of houses disinfected.	Number of houses in which poison was placed.
January	13	11	18	7	11	26	.....
February	66	46	48	13	35	58	.....
March	130	96	64	15	49	54	.....
April	184	139	54	10	44	499	.....
May	206	156	22	5	17	361	.....
June	225	167	19	8	11	143	2,039
Total	829	615	225	58	167	1,141	2,039

As no records were kept of the number of houses in which rat poison was placed previous to June, it is impossible to fill out the report, but as the same amount of poison has been used daily since January, 1900, the report for June is a fair average for the previous months.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF PUBLIC INSTRUCTION,
Manila, P. I., August 5, 1900.

The ACTING ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL,
Manila, P. I.

SIR: In accordance with instructions contained in circular letter of the date of July 26, 1900, I have the honor to submit the following report of this department and its operations during the fiscal year, July 1, 1899, to June 30, 1900:

The 39 schools of this department were opened July 5, 1899, for a school year of nine months, ending March 28, 1900. These included 6 new schools to replace those burned in the February fires of the insurrection, and also to supply an unprovided district. Considerable new furniture and English books were soon supplied and a larger force of English teachers placed in the schools.

Much has been done in regard to the instruction in Spanish to improve the methods in the light of our own home ideals; and on the whole such innovations have been warmly welcomed by the Philippine teachers and pupils, who have constantly looked forward as hopefully as the American to the better and better conditions which all have considered will soon exist.

The teachers who have been continued in the schools in the Spanish studies from the former rule before the American occupation, have given the newcomers a decidedly hearty welcome; they have trusted us and only wished to know what to do. They are studying the English language very industriously and successfully. They want evening schools, where they may learn the English language and the American methods of instruction.

The teaching of the various branches of knowledge in the Atenee Municipal and the Normal has been especially meritorious.

The aim in the administration of the department has been to be conservative, to advance no further than would bring permanent results. More important changes could have been attained if progress in all lines in Manila had not been so hampered by the first and most important consideration of that year—the quelling of the insurrection.

The important question of teaching the English language received very earnest attention. The status on June 30 (now the same) was that English was taught all day in 6 schools, half day in 23 schools, and quarter day in 10 schools. The schools are now ready for a decided increase in the English teaching force, which should be doubled at least.

Excellent results for the brief time of the work have already been accomplished by the teachers of English, numbering, on June 30, 1900, 13 full-day and 11 half-day teachers. Many of them have had excellent preparation and experience before coming to the islands, and, almost without exception, they have shown themselves to be bright, practical, faithful, and capable for the duties set before them. They have worked splendidly amidst many discouragements of climate and other kinds. These words apply, without exception, to those employed at the present date as teachers of English in this department, and they are hereby recommended for continuation at an increased salary. They well deserve this recommendation because of their enthusiasm, tact, and ability constantly shown in the schools.

The school buildings now in use are crowded. Most of them are too small and are found insufficient. This matter is being investigated by the department of inspection with a view to improving conditions so that the ten or fifteen thousand children who could be obtained may be accommodated in the schools, which should be less in number but in much larger buildings, and these should not be used as residences by the principals or by anyone else.

The northern border of the city is very badly in need of schools at the present time.

Schedule of teachers.

Number Philippine teachers of Spanish in the 36 minor schools	86
Number Spanish teachers in the two Jesuit schools	28
Number Spanish teachers in the girls' school, taught by Dominican Sisters	11
Number teachers of English in the entire department	24
Total	149

Schedule of attendance during the school year, July 1, 1899, to March 31, 1900.

[Yearly attendance, 1899–1900, 6,900.]

July	4,079
August	4,496
September	4,599
October	4,785
November	4,848
December	4,536
January	4,730
February	4,646
March	4,575

Present school year, 1900–1901, monthly attendance, June, 4,183, July, 5,001.

RECOMMENDATIONS.

(1) All salaries in this department should be increased.

(2) No sectarian schools should remain on the books of the department.

(3) Lots should be secured and new buildings erected as soon as possible. Pending this, larger buildings than at present in use should be rented—the boys' and girls' school of each district to be placed in the same buildings, not necessarily in the same classes at present. Janitors should be appointed in charge of them and no one allowed to live in them.

(4) The school year should consist of a period of nine months of about thirty-nine weeks of school, commencing not earlier than, and as close as convenient to, June 15, and ending not later than, and as close as convenient to, March 18, with about two weeks' vacation for Christmas holidays.

(5) Steps should be taken to make all of the instruction of the schools in the English language, except as Spanish and other languages may be taught for the

language, as German and French have always been taught in the United States. Looking forward to this, American teachers should soon be made principals of all of the schools in the department, until the Filipinos may learn the language and modern American methods of instruction.

(6) English normal schools should be started, to train a corps of Philippine teachers for the vast work of American education in the Philippine Islands.

Respectfully submitted.

GEORGE P. ANDERSON,
Superintendent Public Instruction of Manila, P. I.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF MUNICIPAL RECORDS,
Manila, P. I., August 3, 1900.

The ADJUTANT-GENERAL, SEPARATE BRIGADE, PROVOST GUARD,
Manila, P. I.

SIR: In compliance with the circular letter of July 26, 1900, of the provost-marshal-general, I have the honor to herewith submit a report of the operations of this department for the year ending June 30, 1900.

General Orders, No. 22, of Headquarters Provost-Marshal-General (separate brigade, provost guard), dated November 11, 1899, created the department of municipal laws, and the undersigned was assigned to duty as chief of the department. The name was subsequently changed to department of municipal records.

The duties of the department are divided into four general subdivisions:

First. The care and preservation of the municipal records. These consists mainly of the minutes and proceedings of the "ayuntamiento." The bulk of them have been collected and classified, but many were mutilated at the time of the American occupation by thoughtless relic hunters who did not realize the importance of preserving these records intact.

Second. The making of monthly estimates to cover the expenses of the following departments: Supreme court of the Philippine Islands, attorney's department, general offices of supreme court, medico-legal department, district courts of first instance, superior provost court, inferior provost court, collector of taxes, department of prison records, department of receipts and disbursements.

The total monthly expenses of the above departments estimated for and allowed since the creation of this department were as follows:

1899.	
December	$9,398.67
1900.	
January	11,573.67
February	9,209.83
March	11,467.14
April	10,781.78
May	13,704.31
June	13,185.56
Total	79,320.96

Third. On January 1, 1900, the department of notarial and prison records was divided and the notarial records were transferred to this department.

All of the notarial records, with the exception of those of Don Jose Engracio Monroy and Don Calixto Reyes, are now in the possession of this department, both of these notaries having disappeared from the city February 4, 1899, together with the documents which they had in their possession.

Fourth. In addition to the above, this department is intrusted from time to time with making researches in reference to legal questions which may be referred to it by the provost-marshal-general, and also renders legal opinions upon such matters as the heads of the several departments may request.

Very respectfully,

JOHN W. HAUSSERMANN,
First Lieutenant, Thirty-Fourth Infantry, U. S. V., In Charge.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF WATER SUPPLY,
Manila, P. I., August 1, 1900:

ADJUTANT-GENERAL OF THE PROVOST-MARSHAL-GENERAL.

SIR: I beg leave to submit the following report for the year ending June 30, 1900:

Water supply department.—There has been no new work undertaken by this department during the year except that of substituting the meter for the open-pipe system. General repairs have been made at the pumping station at Santolan on pump No. 2, on the buildings, and a thorough drainage has been put in around the buildings. Everything at Santolan is now in good condition. The amount of water supplied and consumed in Manila was 8,305,686 cubic meters, or an average of 6,921,140½ cubic meters per month, or 23,071 cubic meters, or 6,094,874 gallons, per day. The smallest consumption during any month was 491,412 cubic meters, in July, and the largest was 802,243 cubic meters, in May. The population being such an uncertainty, I can make no estimate of the consumption per capita; but if it were 300,000, which I believe is a conservative estimate, said consumption would only be 20 gallons per capita.

The consumption of coal was 1,693.5 tons, costing $33,793.97. The average consumption was 141 tons per day. The total receipts for water rents were:

First quarter	$9,201.72
Second quarter	9,352.49
Third quarter	9,883.84
Fourth quarter	11,339.62
Total	40,077.67

The total expenses are tabulated and inclosed.

Very respectfully,

C. W. MEAD,
Captain, Thirty-sixth Infantry, U. S. V., In Charge of Water Supply.

Water supply expenditures from July 1, 1900, to June 30, 1890.

Month.	Material and supplies.	Coal.	Office expense.	Monthly employees.	Repairs to engines.	Municipal laboratory.	Red Cross Hospital.
1899.							
July	$587.84	$8,251.25	$47.20	$2,997.82	.....	.....	.....
August	745.15	.....	50.15	3,033.68	.....	.....	.....
September	518.93	6.40	161.06	3,233.83	.....	.....	.....
October	266.69	9,575.64	33.50	3,197.51	.....	.....	.....
November	341.71	.....	1.50	3,277.04	.....	.....	.....
December	207.79	.....	7.50	3,286.81	$911.97	.....	.....
1900.							
January	431.52	.....	64.30	3,319.64	.....	.....	.....
February	1,054.59	3,519.28	.....	3,294.67	.....	.....	.....
March	1,739.74	3,300.00	.....	3,194.56	.....	$85.83	.....
April	576.96	1,140.00	13.20	3,292.88	.....	.....	.....
May	674.00	4,701.40	36.70	3,326.14	.....	.....	$118.38
June	680.55	3,300.00	195.39	3,349.50	.....	.....	.....
Total	7,827.47	33,793.97	610.50	38,944.08	911.97	85.83	118.38

Material and supplies	$7,827.47
Coal	33,793.97
Office expense	610.50
Monthly employees	38,944.08
Repairs to engines	911.97
Municipal laboratory	85.83
Red Cross Hospital	118.38
Total expenditures for the year	82,291.20

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF CITY PUBLIC WORKS,
Manila, P. I., August 3, 1900.

ADJUTANT-GENERAL OF THE PROVOST-MARSHAL-GENERAL.

SIR: I beg leave to submit the following report for the year ending June 30, 1900:

PUBLIC WORKS DEPARTMENT.

There has been a large amount of necessary work commenced and carried on in the department, of which I herewith give a brief description:

Divisoria market.—Work was commenced on this market in November, 1899, and has been carried to near completion. It consists of three double sheds, each shed 257 feet long and 106 feet wide. The contract price for this market erected is $252,000. It will be completed and ready for occupancy by November 1.

Quinta market.—The contract for the material for this market has been let to the Berlin Bridge Company, of East Berlin, Conn., for $35,530, gold, to be delivered c. i. f., Manila Bay. The only work done during the past year was the clearing of the market site. This market will consist of three sheds of structural steel. The total dimensions are 278 by 185 feet. Upon its arrival the work of erection will be commenced by this department. Total estimated expense is $214,500.

Bridge of Spain.—The work of widening the Bridge of Spain was planned and contracts let in January and the steel ordered from Singapore. The work of getting the material has dragged, as the Singapore firms had to send to England for a portion of it. By about August 1, 1900, the material will be on the ground, and then, by the terms of the contract with Mr. Jones, he is to complete the work within ten weeks. The total estimated expenses for these additions are $26,566.40.

Santa Cruz Bridge.—Plans and estimates were made for a new bridge across the Pasig River, about one-third of the way from Puente Colgante to the Bridge of Spain. These plans were approved, and advertisements were gotten out asking for proposals. These bids are to be opened August 11, 1900. This bridge was commenced during the Spanish régime, and the piers are built to low-water level and the approaches are partially completed. The estimated cost is $195,000.

City bridges.—Much necessary repairing and rebuilding has been done on the city bridges. The Chinesco bridge over the Estero Tralo has been entirely rebuilt, including screw piles and abutments. The Agala bridge over the Pasig has been damaged many times by cascos running against its piers, and pile fenders have been put in. Almost every bridge in the city received some repairs.

Crematories.—During the year this department has built and turned over to the sanitary department two garbage crematories 34 by 10 feet with two chimneys, each 60 feet high, at a cost of $16,291.05.

Luneta sea wall.—About 100 meters of sea wall were built along the Malacon road, and it will be necessary for probably 200 meters more during the next year to guard against the inroads of the sea.

Map of Manila.—Surveys were commenced in December for an official map of Manila, and the map is now well under way. The surveys are about three-quarters completed, and the notes have been platted on the map as fast as checked.

Renumbering houses.—Throughout the city the houses were renumbered after the American system, i. e., commencing at the west end and numbering to the east, odd numbers on the right, allowing a space of 15 feet per number in the crowded districts and 25 feet in other portions. Streets running from a northerly to a southerly direction are numbered from the north.

Santolan road.—Work has been prosecuted during the year in macadamizing the Santolan road, over which coal has to be hauled to the pumping station. The road is now in a better condition than at any previous time since the American occupation.

A tabulated statement of money expended by this department is attached and forms a part of this report.

Very respectfully,

C. W. MEAD,
Captain, Thirty-sixth Infantry, U. S. V., City Engineer.

City public works, expenditures from July 1, 1899, to June 30, 1900.

Month.	Office expenses.	Draining Bilibid.	City bridges.	Santolon road.	Monthly employees.	Instruments.	Luneta sea wall.	Drawing material.
1899.								
July	$14.50	$417.97	$706.17	$21.20	$100.00	.....	.....	.....
August	4.00	3,219.67	526.80	774.80	165.00	.....	$285.89	.....
September	12.65	6,610.46	142.30	1,993.40	225.84	.....	910.79	.....
October	7.14	3,823.85	330.73	.....	308.00	.....	738.50	$0.50
November	5.00	280.42	2,082.34	534.70	335.00	.....	159.13	20.00
December	.....	.....	1,083.22	260.93	654.00	.....	.....	26.80
1900.								
January	17.60	649.13	1,802.41	193.00	726.50	$4.75	12.00	2.00
February	.....	.....	1,763.15	274.40	730.00	.....	.....	.....
March	.....	.....	405.25	270.15	825.00	.....	.....	.....
April	.....	.....	1,404.29	26.20	840.50	20.00	.....	.....
May	.....	6.00	1,987.48	213.93	920.00	.....	299.75	.....
June	6.00	643.17	2,928.00	243.93	755.00	20.00	367.70	67.60
Total	66.89	15,650.67	15,162.14	4,806.64	6,584.84	44.75	2,773.76	116.90

Month.	Divisorio market.	Map of Manila.	Bridge of Spain.	Crematories.	Quinto market.	Renumbering houses.
1899.						
November	.....	.....	$65.00	.....	.....	.....
December	$26.36	$354.08	.....	.....	.....	.....
1900.						
January	2,413.00	139.94	14.00	$2,062.25	.....	.....
February	414.08	112.25	16.10	1,456.90	$97.70	.....
March	200.00	27.00	24.80	7,335.17	.....	.....
April	58,664.00	.....	94.87	2,690.02	.....	$170.00
May	19,623.39	47.33	13.00	1,116.13	.....	347.30
June	105,095.03	179.57	3,241.00	46.55	.....	484.57
Total	186,475.86	860.17	3,468.77	14,707.02	97.70	1,001.87

Office expense	$66.89
Draining Bilibid	15,650.67
City bridges	15,162.14
Santolon road	4,806.64
Monthly employees	6,584.84
Instruments	44.75
Luneta sea wall	2,773.76
Drawing material	116.90
Divisorio market	186,475.86
Map of Manila	860.17
Bridge of Spain	3,468.77
Crematories	14,707.02
Quinto market	97.70
Renumbering houses	1,001.87
Expenditures for the year	251,817.98

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF STREETS, PARKS, FIRE, AND SANITATION AND CEMETERIES,
Manila, P. I., July 30, 1900.

The ADJUTANT-GENERAL,
Headquarters Provost-Marshal-General, Manila, P. I.

SIR: In compliance with instructions from your office of July 26, 1900, I have the honor to transmit herewith report of operations of this Department for the fiscal year ending June 30, 1900.

Capt. C. H. Martin, Fourteenth United States Infantry, has been in charge during the year.

Assistants.—First Lieut. Sam F. Bottoms, Seventh United States Artillery, special work as quartermaster in charge of civil fund property. Second Lieut. Charles E. Kilbourne, jr., Fourteenth United States Infantry, detailed April 12, 1900, special duty in charge of sanitation. First Lieut. A. C. G. Williams-Foote, Thirty-second Infantry, United States Volunteers, detailed January 23, 1900.

The departments of streets, fire, and sanitation are blended together.

There are 5 inspectors employed, also a chief inspector and an engineer.

The city is divided into four zones for street, fire, and sanitary work, with an inspector in charge of each, and one in charge of markets, for cleaning only.

There are, in addition, 1 captain, 11 lieutenants, 24 sergeants, and 644 laborers, as against 520 laborers on June 30, 1899. Mechanics have been employed from time to time. The cleaning of markets was added to this department November 1, 1899. Their condition has been greatly improved since then, thirty laborers being assigned to this work, with four carts. Natives are required to clean about the stalls, and when they fail to do so, after notification, are arrested and fined.

Streets.—These have been greatly improved, and many new ones extended. Where stone of old foundations or ruins could be obtained they have been removed for road metal, and covered with broken stone and gravel. It has always been difficult to get road metal, and all is purchased that can be obtained.

The sanitary carts, numbering 110, furnished by contract at $1.70 per day, in addition to removing garbage, haul stone and gravel for the streets.

Many streets have been raised, crowns constructed, and better drainage obtained; but much remains to be done.

About 30,000 cubic meters of stone and 10,000 cubic meters of gravel have been placed on the streets. The city limits having been extended (May 29, 1900) a great expansion of the street work is required, but of necessity this is limited by the amount of material obtained, which is lessened during high water.

Sidewalks.—But little has been done with the sidewalks. It appears that the city must make and repair them. If this continues so, they should be uniform and be done by contract.

Sanitation.—The sewerage system has been somewhat improved by extended drains and gutters, and all vaults in public buildings have been frequently emptied by the eight odorless excavators which were put in operation in April, 1900. Private vaults have frequently been emptied and the owners charged with the cost; this after they have failed to do so after due notification.

In January, 1900, the launch *Washington* was purchased for the department, at a cost of $18,966.88, to haul the gabarras with garbage to sea. It also tows all the broken stone down from Binangonan.

The present method of disposing of garbage is unsatisfactory. About 150 tons daily is removed. I would recommend the construction of about three crematories for burning garbage of capacities of three times the present requirements. Removing garbage by bull carts is not satisfactory. Mule carts would be better.

Two crematories for consuming dead animals (no drying chambers) have been built by the engineer department during the year—one at Paco, now in working order, which burns about 10 dead animals a day, small animals not included. Another, in rear of Bilibid prison, is now completed, but the roads leading to it are not quite finished. Drying chambers could be added to these.

Streets where water is available have been sprinkled once, and important streets twice daily by hose attached to plugs. This is not satisfactory, as water is wasted and streets damaged. It would be better to use wagons.

Considerable swamp land has been reclaimed, but this has been restricted by lack of material.

The "esteros" in the city all need dredging. Nothing has been done in this line.

Thirteen iron sanitary dump carts, from the United States, were received during the year—June, 1900. Of these, six are used by the military barracks. The others are not in use at present because there are no mules for them. An effort will be made to get the remaining ones in use.

Sewers.—No complete system exists. Binondo, Santa Cruz, and Intramuros have some systems. Those in Calle Rosario, Escolta, and Calle Nueva, Binondo, have been cleaned and repaired. Those of Santa Cruz, Echague, and Villalobos have been cleaned.

All sewers in the walled city, so far as known, have been cleaned. The one in San Fernando street has been cleaned and repaired. Some private sewers exist near the river and large esteros.

Drainage.—All gutters and surface drains were overhauled and cleaned, and several miles constructed.

Parks.—At the beginning of the year the Botanical Garden was a jungle. It has been reconstructed, walks, ditches, and beds being added. But little has been done to the other small parks, aside from cleaning them. Much of the allotment for parks is used in repairing the Aguardas and Malecon. These drives have been greatly improved—about 1¼ miles of gutters being constructed. About 500 trees have been set out in the city.

Fire department.—The organization has not been changed, but has been improved by constant drilling, drills being held daily.

The engines would soon exhaust the water pipes in case of fire, and unless the river or esteros could be reached, but little could be done. Chemical engines seem to be the solution, unless the water supply is greatly increased.

All the employes of the various departments are available for work in case of earthquakes, storms, etc.

There are 60 firemen. The officers—4 first lieutenants and 7 second lieutenants—direct street and sanitary work. All of these, except two, were employed by the Spaniards, and are loyal men.

Cemeteries.—The national cemetery at Malate, for burial of deceased soldiers, has been placed in a good condition by addition of roads and walks. Receipts from burial permits in La Loma and Paco cemeteries amount to about $1,200, Mexican, per month. Expenses, $500.

Chaplain Pierce, U. S. A., has been in charge of the morgue and of identification during the year, except while on leave, when Chaplain Marvine assumed charge.

Since August 4, 1899 (date of last report), the remains of 1,245 deceased officers and soldiers have been shipped to the United States. Of these, 1,077 were disinterred, and 168 embalmed.

Embalmer in charge, Mr. Charles Faber. Embalming commenced January 1, 1900. There were a few cases prior to that time.

Financial.

For the department of streets, fire, and sanitation:	
Estimate for July, 1899	$17,983.50
Estimate for June, 1900	28,226.30
Average estimate per month	23,996.32
Parks:	
Estimate for July, 1899	774.00
Estimate for June, 1900	1,584.00
Average estimate per month	1,259.66
Markets:	
Estimate for November, 1899	1,004.00
Estimate for June, 1900	953.00
Average estimate per month	976.80

Laborers are paid $15 per month in all departments. The highest salary paid is $250 per month, to the chief inspector; also to the engineer. It would be well to advance all wages, especially to those filling important positions.

The following sanitary orders have been issued during the year, and largely enforced:

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF STREETS, PARKS, FIRE, AND SANITATION,
Manila, P. I., November 1, 1899.

NOTICE.

[For each market.]

All persons occupying stalls or living in this market will be held responsible for the thorough cleaning of same.

Each vendor shall provide a box or basket for refuse from his stall or place of business.

All persons who fail to keep their stalls and walks around them clean at all times will be arrested and punished.

Any one committing a nuisance within the market limits will be severely dealt with.

By order of the provost-marshal-general:

C. H. MARTIN,
Captain, Fourteenth Infantry,
Chief of the Department of Streets, Parks, Fire, and Sanitation.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF STREETS, PARKS, FIRE, AND SANITATION,
Manila, P. I., September 20, 1899.

By direction of the provost-marshal-general, property owners and all other citizens of the city of Manila are enjoined:

First. That they remove at once all obstructions used as carriage ways, etc., across the surface drains in the streets.

Second. That they provide all buildings fronting on macadamized streets with serviceable gutters and down spouts.

Third. That they provide proper drainage for the premises of all houses.

Fourth. That they whitewash the inside walls of all tenement houses at least once a year.

Fifth. That no vehicles are to be washed in the streets.

Sixth. That all pigs and other animals and fowls must be removed from living rooms.

The inspectors of streets and sanitation of the city will enforce the foregoing regulations and cause the arrest of all persons who, either voluntarily or after due notice, fail to comply with them.

C. H. MARTIN,
Captain, Fourteenth Infantry, Chief of Department, Streets, etc.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF SANITATION,
Manila, P. I., July 12, 1899.

NOTICE.

All privies and pits in houses and yards in the city must be emptied and cleaned out once a week at least.

Should this be neglected after the 1st of August, 1899, the sanitation department will have it done and charge all costs to the owners of property.

By order of the provost-marshal general:

C. H. MARTIN,
Captain, Fourteenth Infantry, in charge of Department of Sanitation.

In enforcing the above orders it is required that notification be delivered to the owner or agent. As a rule he will not be seen if he can avoid it.

Very respectfully,

HERMAN HALL,
Captain, Twenty-first Infantry,
Chief of the Department of Streets, Parks, Fire, and Sanitation, and Cemeteries.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF PUBLIC ILLUMINATION,
Manila, P. I., August 4, 1900.

The ACTING ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL,
Manila, P. I.

SIR: In compliance with your request of July 26, 1900, I have the honor to report the following operations and expenditures of the United States Government through this department for the illumination by electricity of streets and buildings and telephone service of Manila, P. I., for the fiscal year commencing July 1, 1899, and ending June 30, 1900:

The illumination of the streets and harbor of the city, classified as "Street lights," is furnished by a corporation (private), who hold a franchise with the ayuntamiento of Manila, dated and signed on the 8th day of October, 1892, for the exclusive privilege for public lighting the city of Manila by means of electricity for a period of twenty years, commencing with the above date and governed by conditions set forth, etc. This information is furnished by the "La Electricista" (the corporation supplying the light), who presented this department with a copy of the franchise translated in English.

The disbursements for lighting are separated in two parts, viz:

First. The streets, harbor, public buildings, residences of general officers and staffs, public markets, police stations and Bilibid prison of the provost-marshal-general's department are paid by the department of receipts and disbursements of provost-marshal-general.

Second. The hospitals, headquarter buildings, audiencia, arsenal, exposition barracks, cold-storage plant, etc., are paid by the chief quartermaster, division of the Philippines.

Bills are charged at contract rates for the length of time the lights are burned by dividing the night into five parts, called "tariffs," and are arranged on a basis of

cost in proportion to the actual power required to produce lights of various intensities or candlepower.

At the beginning of the fiscal year an increase in cost for supplying electric current was established, excluding street lights.

On July 31, 1899, with the approval of the provost-marshal-general and a verbal agreement with the company, all installations, except those lights coming under classified street lights and the installations at the Central and Anda police stations, were allowed a discount of 20 per cent commencing July 1, 1899. They also agreed to allow the same tariffs to continue that were in effect prior to July 1, 1899, at the Anda and Central police stations with a discount of 50 per cent at the Anda station, and for service of eight 16-candlepower lamps, a uniform rate of $8.90, Mexican, per month, with the remaining lights coming under the above-mentioned tariff agreement at Central station.

The bills are sent to this department monthly, and are carefully inspected and recorded before being approved and forwarded for payment.

The following installations and additions have been made during the year:

1899.		
Aug.	1 arc street lamp installed on Calle Nueve Malate	1
	Incandescent light, treasury room of ayuntamiento	1
Sept.	Incandescent lights installed in Santa Cruz police station	14
	Incandescent lights installed in Parian police station	9
	Incandescent lights installed in Major Morton's office	1
	Incandescent lights installed in supplementary hospital	60
Oct.	Arc street lamp installed in band stand, Malecon	1
	Arc street lamp installed in Bilibid prison	4
	Incandescent lights installed throughout Bilibid prison	26
	Incandescent lights installed in the mint	3
	Incandescent lights installed in the ayuntamiento	2
Nov.	Arc street lamps installed in depot quartermaster's dock	2
	Incandescent lights installed in intendencia	15
	Incandescent lights installed in San Miguel police station	15
	Incandescent lights installed in depot quartermaster's offices	15
Dec.	Series incandescent street lights were installed in the band stand at the Luneta, and the arc lamp removed and placed at the new incline of the Bridge of Spain	10
1900.		
Jan.	Incandescent lights installed in intendencia	9
	Incandescent lights installed in San Miguel police station	5
	Incandescent lights installed in audiencia	56
	Incandescent lights installed in house No. 182 Ce. Alix	30
	Incandescent lights installed in officers' hospital	19
	Incandescent lights installed in hospital No. 3	18
	Incandescent lights installed in first reserve hospital	12
	Alternating current arc lamps, Divisoria Market	3
	Alternating current arc lamps, Arrangue Market	3
Mar.	Incandescent lights installed in Quiano police station	10
	Incandescent lights installed in Cuartel Bomberos	5
	Incandescent lights installed in Bilibid prison	2
	Incandescent lights installed in Paco cock pit	3
	Incandescent lights installed in ayuntamiento	13
Apr.	Incandescent lights installed in Binondo police station	8
	Series incandescent street lamps, Arroceros Market	20
	Incandescent lights installed in hospital No. 3	3
	Incandescent lights installed in ayuntamiento	2
	Incandescent lights installed in first reserve hospital	2
	Incandescent lights installed in station, Potenciana Building	36
	Incandescent lights installed in quarters of guard, Malacanan	30
	Incandescent lights, installed in headquarters Department Southern Luzon	29

A number of additional lights have been installed in various buildings from time to time wherever they were deemed necessary and at small expense.

The department has for reference "blue-print" copies of the circuits of street lights, showing the location and type of lights; but the necessity of altering the different circuits and relocating many lamps leaves them slightly unreliable. The company has promised a new list showing where each lamp is situated, its class, and the circuit it is on.

Attached will be found a table of the amounts of the subvouchers approved and

turned over to the disbursing officer of the provost-marshal-general and to the chief quartermaster for payment.

All material and repairs are ordered through this department, and no bills are paid except those so ordered.

The department arranges the plans and location of lights in all installations and makes daily inspection of all work under construction and verifies all deliveries of material, etc.

Constant observation is maintained to keep the service up to a standard of efficiency, requiring both night and day trips to the power house to insure this.

The telephones under this department were added from time to time since October, 1899, when the native police stations were established, and as far as was practicable other instruments in use throughout the various departments were paid for through this department.

Attached will also be found a table of the amounts of the subvouchers for telephone service, approved and turned over to the disbursing officer of the provost-marshal-general for payment.

Respectfully submitted.

E. A. MILLAR,
Captain, Sixth U. S. Artillery, in Charge of Department of Public Illumination.

Expense for service of electric lighting and disbursements, provost-marshal-general, paid by department of receipts.

[Mexican currency.]

Date.	Streets and harbors.	Public buildings.	Residences, general officers.	Public markets.	Police station.	Bilibid prison.
1899.						
July 1-31	$5,824.00	$84.60	$194.55	.....	$87.15	.....
Aug. 1-31	5,838.40	84.92	218.60	.....	87.50	.....
Sept. 1-30	5,842.00	84.92	202.08	.....	106.07	.....
Oct. 1-31	5,858.80	87.60	208.96	.....	118.21	$23.41
Nov. 1-30	5,959.60	104.51	177.26	.....	115.14	59.31
Dec. 1-31	5,980.20	114.60	182.16	.....	119.28	63.64
1900.						
Jan. 1-31	5,993.00	120.20	190.36	$36.78	140.32	63.64
Feb. 1-28	5,993.00	187.44	176.46	90.00	161.92	63.64
Mar. 1-31	5,993.00	164.24	180.94	90.00	174.24	65.72
Apr. 1-30	5,993.00	201.00	189.04	135.00	205.81	66.28
May 1-31	5,993.00	197.04	189.04	140.00	206.95	66.28
June 1-30	5,993.00	166.00	215.67	140.00	214.77	67.40
	71,261.00	1,597.07	2,325.12	631.78	1,737.26	539.32

Total	$78,091.55
Amount of bills left over from June, 1899, paid in July	52.02
Total	78,143.57

Expense for service of electric-lighting department, Division of the Philippines, paid by the quartermasters (hospitals, headquarters building, audiencia, arsenal, exposition barracks, cold-storage plant, etc.).

[Mexican currency.]

1899.	
July 1-31	$313.05
Aug. 1-31	289.16
Sept. 1-30	289.15
Oct. 1-31	336.37
Nov. 1-30	358.54
Dec. 1-31	364.12
1900.	
Jan. 1-31	431.24
Feb. 1-28	501.83
Mar. 1-31	525.81
Apr. 1-30	527.76
May 1-31	527.76
June 1-30	627.84
Total	5,092.63
Amount of bills left over from June, 1899, paid in July	35.41
Total	5,128.04

Expense for new installations, additional installations, and material for repairs, paid by the department of receipts and disbursements, provost-marshal-general's.

[Mexican currency.]

Date.	New installations.	Additional installations.	Material for repairs.
1899.			
July 1-31	$32.61	$20.17	$19.05
Aug. 1-31	63.71	8.74	23.03
Sept. 1-30	271.73	.....	27.37
Oct. 1-31	697.19	8.70	9.29
Nov. 1-30	432.32	.....	42.15
Dec. 1-31	.....	192.23	14.80
1900.			
Jan. 1-31	.....	50.00	70.71
Feb. 1-28	.....	.....	24.50
Mar. 1-31	103.68	61.61	50.74
Apr. 1-30	62.65	.....	25.90
May 1-31	.....	.....	8.68
June 1-30	635.23	293.05	60.41
	2,299.12	634.50	376.63

Total	$3,310.25
Amount of bills left over from June, 1899, paid in July	187.88
Total	3,498.13

Expense for new installations, additional installations, and material for repairs, etc., paid for by the chief quartermaster of the division.

Date.	New installations.	Additional installations.	Material for repairs.
1899.			
July 1-31	.....	.....	$53.67
Aug. 1-31	.....	.....	40.00
Sept. 1-30	$874.00	.....	32.09
Oct. 1-31	55.19	.....	31.21
Nov. 1-30	198.17	.....	15.81
Dec. 1-31	.....	.....	42.75
1900.			
Jan. 1-31	1,126.87	$228.51	107.60
Feb. 1-28	.....	.....	30.00
Mar. 1-31	.....	144.73	90.79
Apr. 1-30	.....	.....	13.40
May 1-31	.....	.....	38.30
June 1-30	.....	52.28	137.96
	2,254.23	425.52	633.58

Total	$3,313.33
Amount of bills left over from June, 1899, paid July	600.10
Total	3,913.43

Expense for service of telephones, paid by department of receipts and disbursements, provost-marshal-general's.

[Mexican currency.]

Date.	Number of telephones.	Amount.
1899.		
Oct. 1-31 (including 9 months' rent unpaid, one phone)	12	$161.60
Nov. 1-30	21	159.73
Dec. 1-31	27	247.00
1900.		
Jan. 1-30	30	243.00
Feb. 1-28	30	252.00
Mar. 1-31	31	261.71
Apr. 1-30	31	263.00
May 1-31	32	265.87
June 1-30 (one 'phone discontinued)	31	253.87
Total		2,107.78

Total expense of the provost-marshal-general's department for illumination, installations, repairs, and telephone service for the fiscal year	$83,749.48
Total expense of the quartermaster's department for illuminations, installations, and repairs for the fiscal year	9,041.47
Total amount of vouchers through department of illumination	92,790.95
Amount of bills left over from last fiscal year	875.41
Total for the year	91,915.54

Respectfully submitted.

E. A. MILLAR,
Captain, Sixth U. S. Artillery, in charge Department.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF RECEIPTS AND DISBURSEMENTS,
Manila, P. I., July 31, 1900.

The ASSISTANT ADJUTANT-GENERAL,
Headquarters Provost-Marshal-General, Manila, P. I.

SIR: In compliance with circular of this office dated July 26, 1900, I have the honor to state that the department of receipts and disbursements is charged with the receipt of all municipal revenues and the payment of all municipal expenses.

The receipts and disbursements for the fiscal year ending June 30, 1900, are as follows:

RECEIPTS.

Provost court fines	$92,475.38
Water rents	40,057.12
Licenses	128,869.31
Markets	105,574.34
Matadero (slaughterhouse)	76,396.49
Frontage tax, 1899	7,399.86
Frontage tax, 1900	30,218.07
Board of health	1,155.46
Confiscations	2,273.88
Miscellaneous (rents, auction sales, sale of vaccine, etc.)	9,703.62
Cemeteries (rent of niches and burial permits)	13,450.40
Total	507,573.93

DISBURSEMENTS.

Department of streets, parks, fire, and sanitation	$331,311.79
Department of water supply	82,998.33
Department of public works	256,933.08
Department of inspection	4,634.84
Department of prisons	85,721.43
Contingent fund	281.41
Department of licenses	30,588.29
Department of cemeteries	6,943.58
Board of health	155,401.00
Department of police	102,209.14
Department of illumination	49,175.42
Department of secret service	4,358.73
Adjutant-general's office	64,345.45
Department of public instruction	94,285.98
Quartermaster's department	165,771.78
Department of municipal records	85,041.43
Total	1,520,021.68

The receipts have been deposited with the treasurer of the Philippine Archipelago, and with the disbursements have been accounted for as provided for in the Army Regulations.

The work of the office is up to date.

Very respectfully,

T. D. KELEHER,
Major and Additional Paymaster, U. S. V.,
Chief of Department of Receipts and Disbursements.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF LICENSES AND MUNICIPAL REVENUE,
Manila, P. I., August 5, 1900.

The ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL.

SIR: Pursuant to instructions from your office dated July 26, 1900, I have the honor to submit the following annual report of the operations of the department of licenses and municipal revenue for the period from July 1, 1899, to June 30, 1900.

The following subdepartments of the municipal organization are administered through this office, and being more or less separate and distinct, will be spoken of separately.

(1) The licensing of every business not prohibited by law.
(2) The management of the city markets and the collection of the market tax.
(3) The management of the matadero or slaughterhouse and collection of the meat tax.
(4) The testing and sealing of weights and measures.
(5) The collection of the tax on carriages, carts, and horses.
(6) The issuing of building permits.
(7) The registration of live stock and transfers of ownership in live stock.
(8) The collection of rentals for public land leased to private individuals.
(9) The collection of various small imposts and taxes.

LICENSES.

All persons, firms, or corporations doing business within the municipal radius are required to have a license from this office. Most of the instructions regarding licenses were verbal, being given from time to time. These were compiled and included in a circular issued by the provost-marshal-general May 31, 1900, which includes everything but the instructions governing the licensing of saloons, which are contained in a general order from the office of the military governor. As a rule, every person desiring a business license makes a written application. The proposed place of business is always inspected, the inspectors reporting upon the kind and condition of the place, the character of the street, number of similar establishments in the vicinity, and the character of the applicant. Every application is acted upon by the chief of the department. During the year 6,500 applications were received, 810 of which were disapproved, 5,690 being issued.

In addition to the general business permits, licenses for peddlers, street cobblers, barbers, etc., are issued in limited numbers. Late in July, 1899, the provost-marshal-general imposed a tax on dogs, requiring them to be licensed, and two dog catchers have been employed ever since picking up and destroying unlicensed canines. Between 3,600 and 4,000 dogs have been put to death during the year. The public vehicles which ply the streets for hire are also licensed, the number of the license being branded in the interior of the vehicle and stenciled outside in white figures on each side and end. Three thousand one hundred and eighty-two vehicles were licensed during the year.

Saloons.—Until January 4, 1900, there was, strictly speaking, no liquor-license law in Manila. Saloons, and in fact all licenses to sell liquor of any class, wholesale or retail, came under the class of general business licenses, the fee for which was only $3, with a $1-stamp attached.

June 30, 1899, there had been issued since the establishment of the office, September 2, 1898, 214 saloon licenses, 14 of which had been canceled, leaving 200 outstanding. In addition to the above there was 1 brewery and 15 so-called distilleries. Up to February 1, 1900, there were issued 28 more saloon licenses, of which 4 were canceled, leaving a total outstanding of 224.

In November, 1899, this office made certain recommendations, which were embodied in a general order issued from the office of the military governor January 4, regulating the issue of saloon licenses, which regulations were to go into effect February 1, 1900.

The following is a copy of this order:

OFFICE UNITED STATES MILITARY GOVERNOR
IN THE PHILIPPINE ISLANDS,
Manila, P. I., January 4, 1900.

GENERAL ORDERS, No. 2.

* * * * * * *

2. Commencing February 1, 1900, the following regulations shall govern the issue of licenses for the sale of liquors within the city of Manila, but neither the wholesale liquor houses of the city nor the present rules concerning the sale of "native vino,"

"anisado," and other intoxicants commonly known as "native drinks" shall be affected thereby:

(1) The city is hereby divided into two districts, known as first license district and second license district.

The first license district shall include all that portion of the city within the following boundaries.

(The boundaries stated in the order include the business part of the city.)

The second license district shall include all parts of the city within the city limits and its attached barrios not included in the first license district.

(2) For saloons or shops where beer, whiskey, cordials, and other intoxicating liquors are kept for sale to be drunk on or about the premises a license may be issued for periods of six months on the payment of six hundred dollars ($600) Mexican currency if located within the first license district, and two hundred and fifty dollars ($250) if located within the second license district.

(3) For saloons and shops where beer and light wine only are kept for sale to be drunk on or about the premises the license fee shall be one hundred dollars ($100) Mexican currency for six months if located within the first license district, and fifty dollars ($50) if located within the second license district.

(4) None of the above-mentioned licenses shall be construed to include the privilege of selling native wine, commonly called "vino," "anisado," and other intoxicating drinks commonly called native drinks.

(5) The holders of licenses for the sale of any intoxicating liquor must at all times maintain a quiet and orderly place, and under no circumstances sell or serve, or permit any servant to sell or serve intoxicating liquor to any person while said person is in a state of intoxication, or allow or permit a person while in a state of intoxication to remain in or about the premises where the liquors are kept for sale.

(6) All saloons or shops where intoxicating liquors are kept for sale must be closed and remain closed on Sundays, and on week days between the hours of 8.30 p. m. and 6 a. m., and it shall be unlawful to sell any intoxicating liquor between the hours above named and on Sundays except as follows:

Bona fide hotels may be granted the additional privilege of serving liquor to bona fide guests of the hotel in the rooms of the hotel and at meals at all hours of the day and on Sundays (the same being so stated on the license) on the payment of an additional license fee, as follows:

For hotels holding a license of the class mentioned in paragraph 2 of this order, two hundred dollars ($200) Mexican currency for six months if located in the first license district, and one hundred dollars ($100) if located in the second license district.

For hotels holding a license of the class mentioned in paragraph 3 of this order, seventy-five dollars ($75) if located in the first license district, and forty dollars ($40) if located in the second license district.

(7) It shall be the duty of every holder of a license for the sale of intoxicating liquor to comply strictly with every police regulation now in force or that may hereafter be issued by proper authority, and any violation of any of the provisions of this order or any other regulation in force shall subject the guilty party to a fine or imprisonment, or both, and to a forfeiture of the license.

(8) All licenses herein mentioned shall be issued by the department of licenses.

No license will be granted for the sale of any intoxicating liquor in the public markets or in kioskos, booths, or stands situated in the public streets or plazas, or to street vendors or peddlers.

By command of Major-General Otis:

THOMAS H. BARRY,
Assistant Adjutant-General.

All saloon licenses were canceled January 31, and under the provisions of the above-mentioned order there were issued between February 1 and June 30:

Licenses for wine, liquor, and beer saloons	80
Licenses for wine and beer	87
Total	167
Revoked or surrendered	12
Outstanding June 30, 1900	155

This number includes hotel and restaurant liquor licenses.

The effect of this order was to decrease the number of saloons from 224 to 155, to make the bar rooms more orderly, and to make saloon keepers in every way more careful in complying with the terms of their licenses regarding sales to drunken persons and sales out of hours.

The following is a list showing the nationality and sex of the holders of outstanding licenses:

Nationality.	Male.	Female.	Total.
Spanish	63	3	66
American	21	2	23
Negro	2	0	2
Filipino and mestizo	13	13	26
Chinese	8	0	8
Japanese	3	0	3
Unknown	22	5	27
Total	132	23	155

None of these licenses are held by soldiers discharged from the Eighth Army Corps.

The sale of native wine is not regulated by any set of regulations referring to it alone. Licenses for its sale come under the head of general business licenses. It must not be supposed that a native wine shop is anything like a saloon, or conducted as a wine shop alone. The sale of liquor is invariably connected with that of other articles, usually native groceries or cooked food. The stock in hand will rarely exceed $10, being usually a half dozen bottles of the various brands and an equal number of glasses of different sizes.

The wine is known by various names—anisado, vino, beno, tuba, etc. The percentage of wood alcohol is extremely high. The natives drink it moderately, and it appears to have no deleterious effect upom them. An American drinking large quantities of it, as he would so much whisky, is speedily rendered temporarily insane and then passes into a state of coma until the effects have worn off. The regulations regarding its sale to soldiers are very stringent, involving fine, imprisonment, and forfeiture of license. Licenses for the sale of native wine are issued only to natives, mestizos, and Chinese.

The natives have drunk this liquor for generations. It does not hurt them, and to curtail its sale or prohibit its manufacture in order to—as a former provost-marshal-general of Manila put it—"prevent a few ill-controlled men from getting drunk" is an imposition, and it is not recommended that any attempt be made to prohibit its sale or manufacture.

THE MARKETS.

There are 11 public markets in Manila, Divisoria, Arroceros, Arranque, Quinta, Principe, Sampaloc, Ermita, Tetuan, Intramuros, Paco, and Magdalena. Their management and the collection of the market tax are under the charge of this office.

Each market is provided with a market master, who is responsible for the order in the market, has the assignment of stands, and performs certain other duties concerning the regulation of the market traffic.

The market tax is undoubtedly the most difficult to collect that could possibly be devised. It provides for a daily collection from all persons doing business in the market. This collection has two components—one a ground rent for the space the party occupies in the market, the other a fee of a certain amount per square meter for the right to be in the market, or the market privilege.

Of the persons collected from there are three classes:

1. Those persons having fixed stands, which they occupy daily, and whose rate of taxation can be fixed.

2. The volants, or wanderers, who come into the market with a cart, or basket, or tub, drop down anywhere, being present for an hour or all day, occupying a certain space one day, another space the next.

3. All those persons who pull up to the banks of the rivers, creeks, esteros, and bay shore in small boats and sell, at wholesale or retail, eatable or drinkable articles and fuel.

From the establishment of this office, September 2, 1898, until June 1, 1899, the tax was collected directly by the office; June 1, 1899, it was farmed to an individual for $190 per day.

I was allowed to break this contract November 1, 1899, by authority of the military governor, and commenced the collection of the taxes directly through my own employees. The fees for fixed stands can and have been fixed by the office. All the other fees have to be fixed by the collector. Thirty collectors are employed, who not only have the collections to make within the markets, but are required to watch practically every creek and estero in the city.

Their work is carefully checked by inspectors, and while, from the very nature of the tax, it could never be said that it would be impossible for a collector to turn in less than he collected, yet from the checks now put upon them this possibility has been reduced to an inappreciable quantity.

All collectors and inspectors are natives and are in charge of Corpl. John V. Harris, Battery L, Sixth Artillery, to whose honesty and judgment a great part of the success of the collection can be attributed. The total collection for the year amounted to $105,920.90. The highest day's collection was that of March 17, $503.47, which collection was made from 2,833 different persons. June 30, the collection amounted to $414.60, being collected from 2,795 persons.

There is rarely a day when the collectors do not collect from more than 2,500 different persons, the amounts collected varying from 3 to 25 cents.

The cost of collection does not exceed $531 per month.

In November the Divisoria market was moved to a new site to allow a new market to be built. Bubonic plague having broken out in the Quinta market, it was destroyed by fire May 2 and 3.

The building of the new markets is highly satisfactory to the natives, especially the lower classes.

THE SLAUGHTERHOUSE.

All matters connected with the public slaughterhouse, or matadero, except the medical inspection of animals, which is under the board of health, are administered through this office. This involves the regulation of the killing, the sanitation of the place, the collection of the tax on the dressed meat, and the general management of the place. Owing to the heat of the climate, all butchering is done at night. Animals are usually entered during the afternoon, being inspected and having their temperature taken by the veterinarian at 5 p. m. The killing commences shortly afterwards, each person butchering and cleaning his own stock.

In order to save all the blood the carcasses are not suspended, but allowed to lie on the floor while bleeding. This is not a good method, as that portion of the carcass next to the floor is usually more or less congested. The internal organs of each carcass after being removed are placed adjacent to it, and are then carefully inspected by the veterinary, and any condemned carcass promptly cremated. No portion of the animal is allowed to go to waste. Even the hides are carefully inspected by native women who remove every particle of flesh clinging to them. The dressed carcasses are then weighed and the tax collected. The tax is 3 centimos per kilogram (1.32 centimos per pound), having been reduced from 4½ centimos per kilogram by General Hughes when provost-marshal-general.

Up to November 15, 1899, this tax was collected by contract, the contractor paying this office semimonthly, in advance, on a varying schedule based on his collection during the past half month. At the expiration of this contract the collections were made directly by this office, and have been made in a much more satisfactory manner. From 10 to 15 carcasses, principally hogs, are condemned and cremated each night. Owing to the constant attempts of the natives to steal the meat from the crematory it is necessary to keep a guard over it until the last particle of flesh is consumed. To prevent any of the meat being eaten if it should be stolen, the condemned carcasses are liberally soaked in kerosene. Total collection during the fiscal year amounted to $76,745.19. Since November 15, 1899, the collection of this tax and the management of the matadero has been in charge of Mr. A. T. Roper, whose services have been most exemplary.

WEIGHTS AND MEASURES.

After a long search the standard weights and measures used by the former government were finally obtained, and this subdepartment was established and opened for business on July 24, 1899.

The method employed was as follows:

Inspectors were sent out daily notifying a limited number of persons to bring their measures to the office the following day, when they were tested, and if found correct so stamped and branded that they could not be tampered with. Incorrect measures if not subject to correction were destroyed. By the end of October the city had been thoroughly covered. Total number of measures handled up to December 31, 1899, amounted to 19,129.

As it was intended that all weights and measures be tested annually, a recanvass of the city was started January 1 and completed March 15, the total number of weights and measures handled up to June 30, being 19, 773.

The principal measures of capacity are the cavan, ganta, chupa, and liter and their fractions; measures of length: the vara, meter, and yard; measures of weight: the arroba, half arroba, and quarter arroba (1 arroba, 25 pounds), the 5, 4, 3, 2, 1, ½, ¼, and ⅛ pound weight, the ounce and its fractions to $\frac{1}{16}$. The fees collected are very small, being simply intended to cover expenses. Total collections to December 31 were $3,187.30. Total collections to June 30, $3,464.30. Attempts to evade the regulations were very common at first, particularly among the Chinese. They were going so far as to counterfeit the brands of the department. The guilty parties were always sent up for trial and the examples made of them have had a good effect. This work is in charge of Vicente San Martin, a native, whose services have been of the highest order.

THE IMPOSTS ON CARRIAGES, CARTS, AND HORSES.

This is a tax levied on carriages, wagons, horses, and draft animals in this city and on those coming from the towns of this province that ply for hire within the city limits. The tax was farmed by the Spaniards, the last contract being for $16,400 per year. The total collection for the past year made by this office has been $32,168.40, the cost of collection being less than $2,300.

BUILDING PERMITS.

With regard to building construction the duties of this department concern only the inspection of plans and specifications and the issuing of the permit.

Owing to the high price of lumber and the general scarcity of all kinds of building material, very few private buildings of any size or importance have been constructed during the present year. The record shows a total of 2,808 applications, of which 130 were disapproved entirely, 292 were not called for, and 2,386 were approved and the permits issued, either as applied for or in modified form. Most of these permits were for nipa houses outside the fire limits, and for repairs or alterations to buildings already in existence.

Many buildings, particularly nipa and bamboo, have gone up without a license, and in many cases the terms of the license were not complied with. A more complete system of building inspection should be inaugurated, and no person permitted to build without a permit, and having obtained a permit should be required to live up to it.

There is no system of sewerage in the city, and the construction of privy vaults has been a necessity. As far as possible these have been placed in the least objectionable part of the house and yet where they could be easily reached for cleaning purposes.

The system of building construction now in vogue here is a wooden skeleton, the same in principle as that used for iron buildings in America. The strength of girders, braces, and joists, computed for the sizes used on the strength of white oak, is usually insufficient for the load, but the peculiar wood used seems stronger than that listed in American handbooks, and seems to answer the purpose. This system has been in use since the last serious earthquake, and while a protection against earthquake is not so good a protection against fire as the solid masonry construction. For the purposes of computing the permit charges, the streets of the city are divided into four classes. A system of cheap rapid transportation for the city would simplify building matters considerably. As it is now, every native and Chinese wants to get as close to the heart of the city as possible, with the result that the districts of Binondo, Quiapo, and Santa Cruz are overpopulated. Living room there is at a premium, even the light wells and interior courts of buildings, which should be kept open, being frequently found occupied. With some system of rapid transit it is believed that many of the natives would go to the outlying districts, where they could live in cool, clean nipa houses. The whole subject of the regulation of building, including the inspection of buildings in the course of construction, should be in the hands of one person, and not divided up. It is recommended that either a separate department be established or that the work be turned over to the city engineer, who has better facilities for performing it properly than this office has. This work, during the entire year, has been in charge of Sergt. William B. Elliott, Battery B, Sixth Artillery, who has considerable technical knowledge of such work, and has accomplished a great deal considering the limited facilities for carrying on the work.

THE REGISTRATION OF LIVE STOCK.

This subdepartment was established May 7, 1900. Every animal is carefully inspected and certificate issued setting forth the kind of animal, sex, breed, height,

apparent age, and natural marks, followed by an outline of both sides of the animal, on which are drawn in relative size and position the brands. This certificate follows the animal, transfer of ownership being indicated by indorsements on the back of the certificate.

Practically all the Spanish regulations on the subject of branding and the transfer of ownership have been retained.

The registration is compulsory, but so far very few notifications have had to be served. The certificate is a good proof of ownership, and the office has so far had all it could do attending to those who came voluntarily. Four thousand three hundred and fourteen animals (horses, mules, and carabaos) had been registered up to June 30. The fees are 20 cents for original registration and 10 cents for transfer of ownership.

The department is self-supporting.

GROUND RENTS.

Briefly stated this work has amounted to discovering the various pieces of land within the city limits belonging to the municipality, removing squatters, or collecting rents from persons duly authorized to occupy such property. It is believed that most of the city property has been located. The receipts from this source have amounted to $4,107.63.

SMALL TAXES AND IMPOSTS.

Under this head collections have been made of the monthly tax on billiard tables and phonographs on public exhibition, the tax levied on kioskos and other buildings in the streets and plazas, known as the tax for the "Obstruction of the public way," and the tax on the Philippine Tramway Company, which is a special corporation tax and limited to 1½ per cent of their gross earnings. July 5, 1899, $450 was collected from the company for the period from September 1, 1898, to June 30, 1899. The collection for the past fiscal year was made July 11, 1900, and amounted to $514.34.

Since November 15, 1899, the number of employees of this office has never been less than 75, and of these over 50 receive money on various accounts, some at all hours of the day and night, and all except a very few employees have more or less authority which it is in their power to abuse. Employees have been selected with great care, every possible check that could be devised has been put upon their work and their collections, and every charge of incompetence or dishonesty made by outside persons has been promptly investigated and merited punishment speedily administered. Competent American clerks are hard to obtain.

The rates of pay in the different Government offices should be graded as far as possible both for American and native clerks, to overcome the tendency to shift from one office to another for slight increases.

The work of Mr. William D. Hobart, chief clerk, who has nearly completed his second year in the office, and of Mr. Richard Greer, cashier, have covered a multiplicity of details and been of the highest order. Private Joseph O'Rosco, Company L, Twelfth Infantry, has rendered very efficient services as interpreter and translator.

The attached sheet shows the total monthly collection from the different sources made by the department during the year.

Very respectfully,

HARRY S. BISHOP,
First Lieutenant, Sixth United States Artillery,
In Charge of Department of Licenses and Municipal Revenue.

DEPARTMENT OF LICENSES AND MUNICIPAL REVENUE.

Statement of receipts of above department for the year ending June 30, 1900.

July, 1899:		August, 1899:	
Licenses	$2,457.94	Licenses	$3,347.40
Building permits	162.40	Building permits	284.70
Ground rents	279.89	Ground rents	267.25
Vehicle tax	4,243.50	Vehicle tax	2,341.55
Weights and measures	190.80	Weights and measures	1,578.50
Markets	5,890.00	Markets	5,890.00
Matadero	4,810.00	Matadero	4,875.00
	18,034.53		18,584.40

September, 1899:	
Licenses	$1,398.05
Building permits	406.30
Ground rents	170.40
Vehicle tax	888.50
Weights and measures	965.30
Markets	5,700.00
Matadero	5,730.00
	15,258.55
October, 1899:	
Licenses	3,700.15
Building permits	545.60
Ground rents	402.85
Vehicle tax	7,045.50
Weights and measures	235.00
Markets	5,890.00
Matadero	5,585.00
	23,404.10
November, 1899:	
Licenses	1,560.10
Building permits	390.00
Ground rents	409.40
Vehicle tax	982.50
Weights and measures	169.20
Markets	7,120.35
Matadero	5,724.96
	16,356.51
December, 1899:	
Licenses	2,698.40
Building permits	420.50
Ground rents	530.96
Vehicle tax	620.25
Weights and measures	48.50
Markets	8,429.35
Matadero	7,708.87
	20,456.83
January, 1900:	
Licenses	33,361.75
Building permits	428.30
Ground rents	743.06
Vehicle tax	7,093.25
Weights and measures	1,671.80
Markets	10,074.04
Matadero	7,574.83
	60,947.03
February, 1900:	
Licenses	16,157.20
February, 1900—Continued.	
Building permits	$501.99
Ground rents	235.00
Vehicle tax	1,076.50
Weights and measures	1,149.50
Markets	10,356.47
Matadero	5,955.26
	35,431.92
March, 1900:	
Licenses	2,715.64
Building permits	591.97
Ground rents	224.60
Vehicle tax	666.00
Weights and measures	319.70
Markets	13,713.15
Matadero	6,668.49
	24,899.55
April, 1900:	
Licenses	6,610.45
Building permits	590.29
Ground rents	439.22
Vehicle tax	6,843.75
Weights and measures	115.10
Markets	11,084.71
Matadero	7,022.99
	32,706.51
May, 1900:	
Licenses	2,518.70
Building permits	538.60
Ground rents	246.00
Vehicle tax	1,044.70
Weights and measures	105.10
Live stock registration	378.50
Markets	11,099.36
Matadero	8,304.90
Miscellaneous	168.00
	24,403.86
June, 1900:	
Licenses	1,887.75
Building permits	604.80
Ground rents	159.00
Vehicle tax	322.40
Weights and measures	103.10
Live stock registration	466.80
Markets	10,673.54
Matadero	6,784.89
Miscellaneous [1]	381.70
	21,383.98

First quarter	$51,877.48
Second quarter	60,217.44
Third quarter	121,278.50
Fourth quarter	78,494.35
Grand total	311,867.77

The amount of internal-revenue stamps used on documents issued from this office during the year was $10,450.

[1] Billiard tax, phonograph tax, and tax for obstructing public way.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
OFFICE OF THE CHIEF OF POLICE,
Manila, P. I., August 3, 1900.

The ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL,
Manila, P. I.

SIR: In compliance with your communication dated July 26, 1900, I have the honor to submit the following report of the operations of the police department, city of Manila, P. I., for the year ending June 30, 1900. July 1, 1899, the police force of the city consisted of 4 batteries of artillery and 5 companies of infantry, stationed as follows:

MILITARY POLICE.

District of walled city.—Anda street station, No. 228 Anda street; Central substation, No. 108 Real street. Garrisoned by Battery L, Sixth U. S. Artillery. Parian substation, No. 239 Real street, added August 21, 1899. Battery L relieved Company G, Twentieth Infantry, October 24, 1899. Central station garrisoned by Company E, native police, June 24, 1900.

District of Binondo.—Anloague street station, No. 147 Anloague street. Company I, Twentieth U. S. Infantry.

District of San Nicholas, part of Tondo and Binondo districts.—San Fernando street station, No. 70 San Fernando street. Garrisoned by Battery M, Sixth U. S. Artillery; M Battery relieved by Battery C, Sixth U. S. Artillery, July 6, 1899; C Battery relieved by Company B, Fourteenth U. S. Infantry, December 21, 1899; B Company relieved by Company K, Fourteenth U. S. Infantry, February 26, 1900; K Company relieved by Company F, Fourteenth U. S. Infantry, May 26, 1900.

District of Tondo.—Tondo station, No. 130 Azcarraga street. Garrisoned by Battery C, Sixth U. S. Artillery; C Battery relieved by Battery M, Sixth U. S. Artillery, July 6, 1899; M Battery relieved by Battery E, Sixth U. S. Artillery, May 4, 1900.

District of Sampaloc.—Sampaloc station, No. 36 Bustillos street. Garrisoned by Company E, Twentieth U. S. Infantry; E Company relieved by Company F, Twentieth U. S. Infantry, August 11, 1899; F Company relieved by Company L, Twentieth U. S. Infantry, April 5, 1900.

District of San Miguel.—San Miguel station, No. 130 Malacanan street. Garrisoned by Company K, Twentieth U. S. Infantry.

District of Quiapo.—Quiapo station, No. 2 Guno street. Garrisoned by Company B, Twentieth U. S. Infantry.

District of Santa Cruz.—Santa Cruz station, No. 135 Ronguillo street. Garrisoned by Company D, Twentieth U. S. Infantry.

District of Ermita.—Ermita station, No. 2 Real street. Garrisoned by Battery E, Sixth U. S. Artillery; E Battery relieved by Company K, Fourteenth U. S. Infantry, December 21, 1899, when it became a substation to the Herran street station, district of Malate.

District of Paco.—Paco station, No. 389 Real street. Established October 17, 1899. Garrisoned by Company M, Fourteenth U. S. Infantry.

District of Trozo.—Trozo station, No. 332 Magallames street. Established October 19, 1899. Garrisoned by Company C, Twentieth U. S. Infantry.

District of Malate.—Herran station, No. 113 Herran street. Established December 21, 1899. Garrisoned by Company K, Fourteenth U. S. Infantry; K Company relieved by Company G, Fourteenth U. S. Infantry, May 28, 1900.

Santa Mesa district.—Cockpit station, No. —Santa Mesa street. Established December 27, 1899. Garrisoned by Company H, Fourteenth U. S. Infantry.

District of Malate.—Herran station, No. 113 Herran street. Established December 21, 1899. Garrisoned by Company K, Fourteenth U. S. Infantry; K Company relieved by Company G, Fourteenth U. S. Infantry, May 28, 1900.

NATIVE POLICE.

District of Tondo, Binondo, and San Nicholas.—Binondo station, No. 83 David street; Tondo station, No. 122 Morriones street. Established August 21, 1899. Garrisoned by Company A, native police.

Districts of Quiapo and Santa Cruz.—Quiapo station, No. 62 Plaza de Quiapo; Santa Cruz station, No. 427 Magdalena street. Established August 21, 1899. Garrisoned by Company B, native police.

District of Ermita, Malate, and Paco.—Malate station, 274 Nueva street; Paco station, No. 5 Herran street. Established August 21, 1899. Garrisoned by Company C, native police.

District of Sampaloc, San Miguel, and Pandacan.—Sampaloc station, No. 39 Bustillos street; San Miguel station, No. 83 Novaliches street; Pandacan station, No. 50 Jesus

street. Sampaloc and San Miguel stations established August 21, 1899; Pandacan station established May 16, 1900. Garrisoned by Company D, native police.

District of Walled City.—Central station, No. 108 Real street. Established June 24, 1900. Garrisoned by Company E, native police.

The military and native police before mentioned have during the year performed guard and patrol duty of the city. The military police made 664 arrests, American soldiers, 7,821 civilians, total 8,485. The native police made 7,442 arrests. Of this number there were 3 general officers of the insurgent army, Generals Pio del Pilar, Artimo Ricarte, and Salvador Estrella; many colonels, lieutenant-colonels, majors, captains, and lieutenants. Total number of arrests made by the police department during the year was 15,927.

I inclose report of native police that shows in detail the operations of its work, and in general the offenses for which the arrests were made. I desired to furnish a similar report of the military police, but the records of the stations are incomplete and it is impracticable. The arrests made by the military police were, in general, for similar offenses as those mentioned in the native-police report.

Very respectfully.

JOHN S. TIERNON,
Major, First Artillery, U. S. A., Chief of Police.

FILIPINO POLICE CORPS.

Statement showing the arrests made by the Filipino police corps for the months of September to December, 1899, and from January to June of the present year, showing the crimes committed and the companies making the arrest.

	Company A.	Company B.	Company C.	Company D.	Company E.
Violation of city regulations	732	523	322	1,110	9
Robbery	271	111	104	126	.....
Drunk and disorderly	55	12	15	37	1
Fight and scandal	210	88	82	135	2
Assault and highway robbery	24	15	17	28	.....
Vagabonds and without documents	137	2	92	125	.....
Manslaughter	2	.....	.....	1	.....
Impersonating police	.....	4	.....	1	.....
Carrying effects to insurgent camp	.....	1	8	16	.....
Clandestine slaughter of animals	.....	3	1	20	.....
Bribery	3	3	.....	1	.....
Possessing animals not registered	4	3	1	11	.....
Prohibited games	1,151	604	237	271	.....
Rape and violation	12	13	5	4	.....
Adultery	.....	3	.....	4	.....
Causing wounds	19	2	11	6	.....
Embezzlement	22	20	5	3	.....
Counterfeiting	2	2	.....	.....	.....
Suspicious characters	14	16	3	6	.....
Prostitutes	1	14	.....	.....	.....
Evil doers	2	6	.....	.....	.....
Resisting arrest	22	5	28	21	.....
Jail breaking	.....	3	2	6	.....
Violation of private dwelling	2	.....	3	.....	.....
Maltreatment	170	30	26	17	.....
Captured by Sr. orders	8	5	1	22	.....
Opium dens without license	7	.....	5	.....	.....
Attempted manslaughter	31	.....	1	.....	.....
Murder	6	.....	6	.....	.....
Incendiary	2	.....	.....	1	.....
Seduction of women	.....	.....	.....	1	.....
Political prisoners	6	58	4	15	2
Total	2,915	1,546	979	1,988	14

RÉSUMÉ.

Company A	2,915
Company B	1,546
Company C	979
Company D	1,988
Company E	14
Total	7,442

TOMAS GOYENECHEA, *Inspector.*

MANILA, *July 30, 1900.*

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF SECRET SERVICE,
Manila, P. I., July 30, 1900.

The ACTING ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL,
Manila:

SIR: I have the honor to report, pursuant to instructions from the provost-marshal-general, dated July 26, 1900, the operations of this department for year ending June 30, 1900.

The business of this department is about the same as "city detective bureau" in cities under municipal government.

The duties of employees are to arrest all persons caught stealing from the United States Government, to arrest house thieves, pickpockets, robbers, smugglers, counterfeiters, etc., and deserters from the United States Army. They also have instruction not to interfere in cases which properly belong to the police department. It is also the business of this department to be on the "lookout" for insurgent meetings and meeting places and people who are actively engaged in working against the Government of the United States,

The following table shows the number of arrests made from July 1, 1899, to June 30, 1900:

Crimes:	
Smugglers	11
Deserters United States Army	19
Escaped convicts	7
Insurgent officers	35
Larceny and robbery	59
Counterfeiters	9
Receivers of stolen goods	16
Impersonating police	7
Other crimes	127
Total	390
Nationality:	
Natives	259
Americans	77
Chinese	24
Europeans	15
Females (natives)	5
Total	390
Number of cases sent to court for trial	256
Number of convictions	192

The number of employees in this department at the present time is 12, consisting of 5 natives, 1 Spaniard, and 6 Americans. Three of the Americans are enlisted men detailed from the provost guard. Highest salary paid, $150, Mexican currency; lowest salary, $30, Mexican currency.

This department has lost 5 employees in the past year, viz: Romuldo Jimino, murdered; Gabino Ortiz, murdered; Martin Garcia, disappeared; Ludwig Windall, found dead in the street; Vicente Munoz, captured by insurgents.

The average monthly expenses of the department are about $800, Mexican currency.

In July, 1899, I started what is commonly known as a "rogues' gallery," and have at present 200 photographs of the worst and most importont criminals in Manila. Copies of these photographs are furnished the chief of police. I have found this system quite a valuable adjunct to the department, through which a number of criminals have been captured and identified. The expense of maintaining this is about $10, Mexican currency, per month.

Copies of all daily and weekly papers of Manila since May, 1899, are on file in this office. It is the business of this office to report any article printed in any newspaper which may be considered seditious or tending to incite the native population.

In October, 1899, a certain seditious pamphlet called "Abajo Caretas" was circulated among the inhabitants of Manila. On October 16 the printing office, the type still set up, and 200 pamphlets were seized and one Aurelio Tolintino, the person who had them printed, was arrested.

It is a well-known fact that for some time past the Government commissary has been continually robbed of large amounts of goods, and considerable time has been spent in locating the goods and thieves. On November 27, 1899, two detectives were secreted in commissary warehouse. During the night four natives entered and carried away numerous boxes of goods. They were arrested in the act, and on December 8 convicted and sentenced to prison. At the same time $700.60, Mexican currency, was taken from Victorino Lazara, the leader of the thieves. This money is supposed to be the results of former stealings from the commissary by this man.

On March 8, 1900, sent two agents to Gagalingin to investigate a certain organization which was said to be there. They captured at that place 6 natives, 100 rounds of ammunition, 3 Remington rifles, and 1 Krag rifle.

On March 27, 1900, arrested Sergt. Fred Clark, Third Artillery, in charge of Government coal yard. It was known for some time that large quantities of Government coal was being sold to private parties. After watching Clark for several weeks he was arrested, tried by court-martial, convicted, and sentenced to two years imprisonment for disposing of Government coal. There is no doubt this man, with other parties concerned, robbed the Government of coal estimated at 100 tons per month.

* * * * * * *

In April, 1900, L. Spitzel, the well-known "filibuster," was in the city, and four men were detailed from this office to watch the movements of him and his associates. On April 18 he was arrested, and $6,000 worth of jewelry confiscated.

On June 8, 1900, located a recruiting station of the insurgents in Calle Legarda, San Miguel, for the organization known as "Vibora Katam," one of the regiments under General Ricarte. Found numerous papers of said organization, and arrested 9 of the important officers, including Pedro Cubarrubias, lieutenant-colonel, and one of the prime movers.

On June 22, 1900, captured Sisto Ricarte, brother of General Ricarte, his representative in the city of Manila; at the same time arrested one Casimiro Garcia, captain of insurgents, and noted rebel in the Cavite province.

In the latter part of June, 1900, 500 pounds of government tobacco was confiscated from different stores in the city, and the holders of same prosecuted in the inferior court.

On June 30, 1900, two agents of this office were sent to San Francisco de Malabon, and there located the house of General Ricarte, "director of operations in Manila." All papers, books, etc., of the various regiments were confiscated; also $1,341, Mexican currency, which had been turned over to the disbursing officer. Ricarte's secretary was captured, with the interpreter of this office, who is now a prisoner of the insurgents in the province of Bulacan.

Estimated amount of goods and money recovered for the Government of the United States	$10,388.80
For private parties	3,927.00
Total	14,315.80

From July, 1899, to February, 1900, personally examined about 250 prisoners of war sent in from the provinces to the provost-marshal-general.

It is estimated that there are about 200 boys, whose ages range from 7 to 15 years, who have neither home nor parents, who are continually arrested for larcency, put in prison where they come in contact with the worst criminals in the islands, and when they are released are worse than when first confined.

Am confident that if there was a reformatory, or some kind of punishment different from what they receive now, there would be a decrease in this class of criminals.

This department was organized under the provost-marshal-general of Manila, P. I., on March 15, 1899, under the name of "department of information." On December 26, 1899, under General Orders, No. 25, the name was changed to "department of secret service."

I take this opportunity of recommending the following men for efficient services rendered, viz: Leon J. Pelle, civilian, George De Duc, civilian, and George Kroner, Company C, Twentieth Infantry, all of whom have been in this department for one year or more.

Very respectfully,

CHAS. R. TROWBRIDGE,
First Lieutenant, Eleventh Cavalry, in Charge.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
OFFICE OF THE DEPARTMENT OF INSPECTION,
Manila, P. I., August 5, 1900.

The ACTING ADJUTANT-GENERAL, PROVOST-MARSHAL-GENERAL.

SIR: I have the honor to report the operations of the department of inspection for year ending June 30, 1900:

1. The investigation of 272 cases referred to this department by the provost-marshal-general.

2. The receiving and turning over to the Spanish military commission all Spanish soldiers, ex-prisoners of the insurgents, upon their arrival in Manila.

* * * * * * *

5. In charge of records of "prisoners of war" and others at the San Juan de Dios Hospital, and the payment by the United States Government for treatment and subsistence of same, from April 6, 1900, to present time.

6. In charge of records of the insane and indigent natives and Spaniards sent to the Hospicio de San Jose by the United States Government and the payment for treatment and subsistence of same, from April 6, 1900, to present time.

7. The inspection and assignment of the different posts (guard) of the provost guard, to the troops thereof, when change is necessary in order to equalize the duty.

8. Building inspection: To see that all buildings are erected with licenses; to see that all buildings are erected in compliance with licenses.

9. Carriage inspection: The requirement of all public vehicles to comply with the regulations.

Very respectfully,

ARTHUR R. KERWIN,
First Lieutenant, Thirteenth U. S. Infantry, in charge of Department.

CARCEL PUBLICA Y PRESIDIO DE MANILA,
Manila, P. I., August 2, 1900

ACTING ADJUTANT-GENERAL SEPARATE BRIGADE,
Provost Guard.

SIR: In compliance with instructions dated Headquarters Provost-Marshal-General's Office, July 28, 1900, I have the honor to submit annual report of operations of this institution for the period ending July 31, 1900.

The original order detailing men for duty at this prison directed me to take command of the Presidio de Manila and assume the duties of inspector of Carcel de Bilibid. Since my last report the following orders were issued from Headquarters Provost-Marshal-General's Office:

SPECIAL ORDERS, No. 137. } MANILA, P. I., *July 22, 1899,*

[Extract.]

2. Maj. William P. Rogers, Twentieth United States Infantry, will, in addition to commanding the Presidio de Manila, at once assume command of the Carcel de Bilibid, as experience has demonstrated the necessity for concentration of the administration and responsibility of both of these prisons. Major Rogers's command will in future consist of all embraced in what is officially known as the "Carcel Publica y Presidio de Manila," together with all employees, guards, and all prisoners confined therein. All reports and communications from the above-mentioned prison will be forwarded through this office.

* * * * * * *

By order of Colonel Williston, provost-marshal-general.

CHARLES T. MENOHER,
First Lieutenant, Sixth U. S. Artillery, Acting Adjutant-General.

At this time the Carcel de Bilibid was commanded by one Mr. M. Benitez, with the title of alcalde, a native of the island. Under date of June 16, 1900, Special Orders, No. 116, was issued from Headquarters Provost-Marshal-General's Office, directing Capt. Holman G. Purinton, Twenty-ninth Infantry, U. S. V., to report to the undersigned for duty as superintendent of Carcel de Bilibid, to exercise command, supervision, and control over the prisoners confined in the carcel and the employees connected therewith, and to have immediate charge of the administration and affairs of the carcel.

Capt. Eugene P. Crowne, Thirty-fifth Infantry, U. S. V., was assigned to duty at the Presidio de Manila, per paragraph 5, Special Orders, No. 24, current series, commissary of subsistence, Headquarters Department of the Pacific and Eighth Army Corps, and placed in command of military prisoners; also ordered to perform the duties of quartermaster and commissary officer of the military prison, relieving Second Lieut. Alfred A. Starbird, Sixth United States Artillery.

Mr. George N. Wolfe, a civilian, formerly an officer in the Second Oregon Regiment, has been on duty as superintendent of the Presidio de Manila since July 12, 1899.

There are confined at present in Presidio de Manila 447 native convicts. In Carcel de Bilibid 471 prisoners, consisting of various nationalities, Spanish, Filipino, Chinese, and others. In the carcel there is no work of skill performed. In the presidio the prisoners are kept busy manufacturing articles of various kinds, which are sold mostly to Americans. There is also a limited amount of laundry work done here.

The following tabulated statement shows the receipts derived from prison labor and the distribution and disbursements of the same for the fiscal year ending June 30, 1900:

RECEIPTS.

Cash on hand July 1, 1899		$4,737.63
Sale of manufactured goods		16,203.46
Laundry		2,768.65
Prison fund:		
Returned to fund	$0.50	
Taken from prisoners on entrance and creditedto them	1.70	
		2.20
Total		23,711.94

DISBURSEMENTS.

Material for manufacture:		
Tools and repairs	9,481.67	
Laundry	1,581.24	

DISTRIBUTIONS.

Quarterly, $1,030.50, $1,000, $1,000, $1,000	$4,030.50	
Weekly (10 cents per prisoner each Sunday with which to purchase cigarettes)	1,970.92	
Liberated prisoners (those who were entitled to one-fifth of their earnings outside of the prison while serving sentence)	291.89	
Paid out for civil fund, not yet reimbursed	625.96	
	6,919.27	
Total		17,982.18
On hand		5,729.76

(All the above as per Spanish custom.)

During the last fiscal year numerous repairs were made to nearly all buildings within the walls of Bilibid, also a few minor alterations. The old-time latrines were removed and replaced by ones more commodious and better suited to the sanitary conditions.

The bartolinas (three in number) were remodeled and put in proper shape for use for the solitary confinement of prisoners. A nipa house was erected for the use of employees of the prison. The approximate cost of the repairs, alterations, constructing latrines, and erecting the nipa house amounted to $15,000, Mexican.

Electric lights were placed within the walls of the prison, thereby giving better facilities for the prevention of prisoners escaping after nightfall. The prison walls, including many of the prison buildings, were, on account of their moss-grown condition, scraped and whitewashed, thus improving the sanitary condition of the place and at the same time adding to its appearance. It is necessary that this should be done at the end of the rainy season each year, as the whitewash will not withstand the constant downfall of rain.

Contract was made on the 30th day of November, 1899, with one Sy Chuy Chin (a Chinaman) for one year to furnish rations for native prisoners at this place at 16½ cents, Mexican, per day for each prisoner.

During the month of May a system of sewerage within the prison walls for carrying off drainage water from the prison grounds was contracted for by the city engineer and is now under construction.

Under date of July 11, 1900, Headquarters Provost-Marshal-General's Office, the native police force on duty at this prison was increased in number from 1 corporal and 12 privates to 1 lieutenant, 3 sergeants, 6 corporals, and 30 privates.

In conclusion I inclose copy of my report of the outbreak of the native convicts of this prison on the 16th day of July, 1900.

Very respectfully,

WM. P. ROGERS,
Major, Twentieth U. S. Infantry, Commanding.

HEADQUARTERS PROVOST-MARSHAL-GENERAL,
DEPARTMENT OF PRISON RECORDS,
Manila, P. I., August 4, 1900.

The ADJUTANT-GENERAL.

SIR: In compliance with instructions from your office under date of July 26, 1900, I have the honor to submit a report of the operations of this department for the year ending June 30, 1900.

General Orders, No. 25 (Paragraph 2), these headquarters, series of 1899 (December 26), established the department of prison records and detailed the undersigned as chief of same, same to take effect on January 1, 1900.

The work of this department had been previously carried on in connection with the care of notarial records, and until May 1, 1900, no essential change in its administration was effected. On that day, however, the new forms and methods which had been in course of preparation during the previous four months were adopted, supplanting the old system entirely. The latter was discarded because it failed to provide the proper safeguards against error in the disposition of fines, the prompt delivery at the prison of criminals committed thereto, and their releases on expiration of sentence, and neither before nor after. The new forms are in English, while all those in use before May 1, except the certificate of sentence signed by the judge, were in Spanish. They have proved satisfactory to all concerned, and it is believed that they render the possibility of error in the work of this department as small as it ever can be.

The system of indexing which was formerly in use having proved to be almost useless, a card index was begun about June 1, which will greatly increase the value of the records by rendering them immediately accessible in each detail.

The expenses of the department have been for clerk hire only, the cost of two pieces of necessary furniture being excepted in this statement as being occasional and irregular expenses. The pay roll on January 1 was $230 per month. From January 6 to March 31 it showed a monthly expense of $130; from April 1 to June 15, $100, and from June 16 to June 30, $150. The addition of $50 per month since June 15 is in consequence of the additional work on the card index, which is being hurried to completion.

Special attention is called to the following facts:

This department is charged with the compilation, care, and correctness of the record of each prisoner sentenced within the jurisdiction of the provost-marshal-general. This includes the receipt and preservation of the duly-attested certificate of sentence from the trial court, the recording of prisoner's name and charges, name of court and judge presiding over same, sentence and date thereof, manner of execution, and discharge of prisoner, with date and authority for same. The forms referred to above make full provision for the securing and complete verification of these data whenever used, and the final check on the proceedings of the two provost courts is insured by the transmission to this office by the two provost courts of a daily abstract of all cases tried by them during the previous twenty-four hours.

Inasmuch as the two provost courts use all these precautions and checks, the undersigned feels warranted in saying that the record of their proceedings is absolutely correct and that each prisoner sentenced in either of said courts has satisfied his sentence or is now satisfying it, unless pardoned by proper authority. But concerning the courts of the justices of the peace and the courts of first instance in the city of Manila, all of which commit prisoners to the Bilibid prison, which is under the charge of the provost-marshal-general, this department has almost no means of verifying its very inadequate records.

Such cases as are tried by the justices of the peace at the three police stations where the inferior provost courts usually sit are reported at this office, together with those

tried by the inferior provost court on the same day, by the officer in charge of said police stations. Their certificates of sentence are recorded and filed and the execution of such sentences are duly verified. But as no return is made to this office by the justices themselves similar to that made by the provost-court judges of all cases tried by them, it is manifestly impossible to record here the cases which they may try elsewhere, or to make sure that all their certificates of sentence have reached this office.

The courts of first instance make no returns to this office whatever. Their prisoners are committed and released without the cognizance of this department, and it is therefore impossible for the department to vouch for the correctness of the prison morning reports so far as these prisoners are concerned, or to furnish any information concerning them.

In other words, the records of this department are only partially reliable, and its system of checks and counterchecks does not apply throughout its bookkeeping. It can not supply more than about half of the information which is constantly being called for by the department of secret service and by other departments of the municipal and general governments, and it is therefore not what it is supposed to be.

It is believed that this serious fault can be corrected without friction or trouble of any kind as soon as the facts of the case are understood by all concerned, and special attention is called to the importance of effecting this correction at the earliest possible opportunity.

Very respectfully,

C. W. FREELAND,
Chaplain, U. S. Army, Chief, Department of Prison Records.

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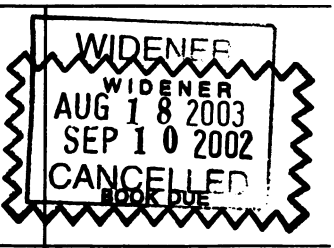

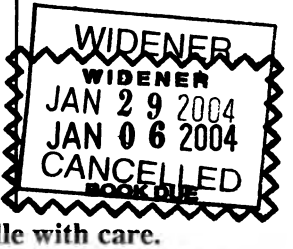

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